United Nations

Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 1993 and Report of the Board of Auditors

General Assembly
Official Records • Forty-ninth Session
Supplement No.5F (A/49/5/Add.6)

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CONTENTS

		Page
LETTERS OF TRANSMITTAL		vi
I.	FINANCIAL REPORT FOR THE BIENNIUM 1992-1993 ENDED 31 DECEMBER 1993	1
II.	REPORT OF THE BOARD OF AUDITORS	3
III.	AUDIT OPINION	21
IV.	CERTIFICATION OF THE FINANCIAL STATEMENTS	22
V.	FINANCIAL STATEMENTS FOR THE BIENNIUM 1992-1993 ENDED 31 DECEMBER 1993	23
Statement I.	Environment Fund: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993	24
Schedule 1.1	Environment Fund: status of contributions as at 31 December 1993	25
Schedule 1.2	Environment Fund: summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the Fund programme and Fund programme reserve activities for the biennium 1992-1993 ended 31 December 1993	29
Schedule 1.3	Environment Fund: summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for Fund programme and programme support costs for the biennium 1992-1993 ended 31 December 1993	30
Statement II.	Environment Fund: statement of assets, liabilities and Fund balance as at 31 December 1993	31
Schedule 2.1	Environment Fund: convertible cash, bank deposits and investments as at 31 December 1993	32
Schedule 2.2	Environment Fund: non-convertible cash and bank deposits as at 31 December 1993	33
Schedule 2.3	Environment Fund: liquidity position as at 31 December 1993	34
Statement III.	UNEP general trust funds: combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and combined statement of assets and liabilities as at 31 December 1993	35
Schedule 3.1	UNEP general trust funds: combined status of contributions as at 31 December 1993	38

CONTENTS (continued)

		Page
Statement IV.	Multilateral Fund under the Montreal Protocol on Substances that Deplete the Ozone Layer: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	54
Schedule 4.1	Multilateral Fund under the Montreal Protocol on Substances that Deplete the Ozone Layer: status of contributions as at 31 December 1993	55
Statement V.1.	UNEP technical cooperation trust funds: combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and combined statement of assets and liabilities as at 31 December 1993	57
Statement V.2.	Other trust funds: UNEP Junior Professional Officers Programme financed by the Governments of Austria, Belgium, Denmark, France, Germany, Italy, Japan, the Netherlands, Norway and Sweden: combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and combined statement of assets and liabilities as at 31 December 1993	59
Statement V.3.	Other trust funds: international prizes in the field of the environment: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	61
Statement VI.1.	Special account for the Plan of Action to Combat Desertification: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	62
Statement VI.2.	Special account for programme support costs: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	63
Statement VII.1.	Counterpart contributions: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	64

CONTENTS (continued)

		Page
Statement VII.2.	Non-convertible currency counterpart contributions to the Mediterranean Trust Fund: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	65
Statement VII.3.	Non-convertible currency counterpart contribution to the Caribbean Trust Fund: statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	66
Statement VIII.	Revolving Fund (Information): statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993 and statement of assets and liabilities as at 31 December 1993	67
Notes to the financial statements		68

LETTERS OF TRANSMITTAL

31 March 1994

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations, as amended by General Assembly resolution 3192 (XXVIII) of 18 December 1973, and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to submit the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and other related accounts, for the biennium 1992-1993 ended 31 December 1993, which I hereby approve.

Copies of the financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Elizabeth DOWDESWELL
Executive Director

The Chairman of the Board of Auditors
United Nations
New York, N.Y. 10017

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium 1992-1993 ended 31 December 1993, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM 1992-1993 ENDED 31 DECEMBER 1993

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium 1992-1993 ended 31 December 1993. The accounts consist of 13 statements supported by 8 schedules, as well as the notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 1994 in accordance with financial regulation 11.4.

2. The interim accounts for the first year of the biennium 1992-1993 were made available to the Governing Council at its seventeenth session. The Board of Auditors conducted an interim audit of these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation that should be brought to the attention of Member States. 1/

3. Comparative figures for the biennium 1990-1991 have been reflected in the financial statements. The size of this financial report has been kept to the minimum in accordance with the guidelines of the United Nations.

4. The financial statements and schedules, as well as the notes thereon, are to be considered an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in paragraphs 9 and 11 of its decision 16/44 of 31 May 1991 approved for the biennium 1992-1993 an appropriation for Fund programme activities of $150 million, and an additional appropriation of $30 million on the understanding that the latter would only be used if and when additional resources became available to the Environment Fund once the programme of $150 million had been initiated. The Council also approved an appropriation for the Fund programme reserve activities of $5 million. The Governing Council, in paragraph 10 of its decision 17/32 of 21 May 1993, revised the appropriation for Fund programme activities from $150 million to $120 million for the biennium 1992-1993.

6. By paragraph 5 of its decision 16/45 of 31 May 1991, the Governing Council also approved an initial appropriation of $37,129,000 for the programme and programme support costs budget. The Council, in its decision 16/45, also approved an additional appropriation of $1,601,100 on a loan basis towards the construction of new office accommodation, making a total of $38,730,100. By paragraph 3 of its decision 17/33 of 31 May 1993, the Governing Council revised the appropriation for the programme and programme support costs to $37,818,600, including $3,490,000 on a loan basis towards the construction of new office accommodation for the biennium 1992-1993.

1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 31 (A/9631 and Corr.2), p. 136, item 73, subpara. (h).

7. The total appropriations, allocations/allotments and expenditures for the biennium 1992-1993 were as follows:

	Appropriations	Allocations/ allotments issued	Expenditures*	Unexpended appropriations	Unexpended allocations/ allotments
			(United States dollars)		
Fund programme activities	120 000 000	110 000 000	92 181 798	27 818 202	17 818 202
Fund programme reserve activities	5 000 000	5 000 000	2 418 947	2 581 053	2 581 053
Programme and programme support costs	37 818 600	37 818 600	34 160 592	3 658 008	3 658 008
Total	162 818 600	152 818 600	128 761 337	34 057 263	24 057 263

* Environment Fund (statement I).

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. The Board of Auditors has audited the financial statements of the funds of the United Nations Environment Programme (UNEP) for the period 1 January 1992 to 31 December 1993, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto, and with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at the headquarters of UNEP at Nairobi.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the United Nations Financial Regulations. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNEP, including that of the procurement of goods and services and of electronic data processing systems, and were carried out by the Board on an organization-wide basis.

5. The Board continued its practice of reporting the results of specific audits through management letters to the administration of UNEP containing detailed observations and recommendations. This practice helped in maintaining an ongoing dialogue with the administration on audit issues.

6. A summary of main findings and recommendations is reported in paragraphs 10 to 24 below. The detailed findings of the audit are reported in paragraphs 25 to 76.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the report were communicated to the administration. The administration has confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial statements and management issues respectively.

8. The Board's examination revealed no weaknesses or errors considered material to the accuracy, completeness and validity of the financial statements as a whole. Accordingly, the Board has placed an unqualified opinion on the financial statements of the funds of UNEP for the biennium ended 31 December 1993.

Follow-up on action taken on previous audit recommendations

9. Pursuant to paragraph 15 of General Assembly resolution 47/211 of 23 December 1992, the Board has reviewed the measures taken to implement its prior recommendations. The administration has implemented the recommendations made by the Board in its report for the period ended 31 December 1991. 1/ Detailed action taken and the comments of the Board are outlined in the annex to the present report.

Summary of recommendations

10. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

Programme management

(a) Value for money considerations should be given adequate attention, not only while planning a project but also during its implementation, monitoring and evaluation. Further, methods and procedures should be devised to facilitate delivery of outputs of expected quality in accordance with the work-plan and timetable set out in the project documents (see paras. 38 and 44);

(b) The format of project progress reports, terminal reports and self-evaluation fact sheets should be suitably changed to enable a more meaningful monitoring and evaluation of projects. The review of the UNEP manual on design, approval and evaluation, and the revision of procedures of evaluation, should be done early to ensure evaluation of a larger number of ongoing projects (see paras. 48-50);

(c) Effective follow-up of seminars and training workshops should be instituted to ensure that the benefits of the related projects continue to reach the target groups, that the projects do not remain one-time activities and that they had the desired impact (see paras. 51 and 52);

(d) Activities directly undertaken by UNEP should always form part of internal projects and these should be monitored and evaluated properly. An operational project should not be used to provide temporary assistance for general programme management, as that practice vitiates budgetary control (see paras. 46 and 47);

(e) An annotated bibliography of all UNEP publications should be issued and updated periodically to inform all concerned of the outputs available and to help avoid possible duplication of efforts (see paras. 53 and 54);

Procurement

(f) The proposed overall review of the entire procurement system should, among other things, address the need to maximize competitive bidding through advance planning of purchases, discourage delays in vendor deliveries by incorporating a suitable penalty clause in purchase orders, assess the advantages of local instead of international procurement for appropriate purchase action, and improve the documentation of procurement cases (see paras. 55-59);

1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5F (A/47/5/Add.6), sect. II.

Consultants and experts

(g) Adequate checks and balances should be built into the process of engagement of consultants and a periodic review should be instituted to ensure that there is no violation or circumvention of the well-established procedures and regulations in future (see para. 69);

Electronic data processing systems

(h) The system documentation of the existing electronic data processing systems should be improved. A method should be devised to evaluate periodically the utilization of available information technology facilities, and there should be a proper systems analysis before undertaking new computerization projects (see paras. 72 and 73).

Summary of findings

Liabilities

11. Although payments of $129,972 made in January and February 1994 related to the liabilities that accrued in the biennium 1992-1993, the accrued liabilities were not taken into account while finalizing the financial statements, thereby overstating the excess of income over expenditure ($501,838) of the Environment Fund by 35 per cent (see para. 28).

Assets

12. Telecommunication taxes paid by UNEP over a period of several years ($308,823) remain to be reimbursed (see paras. 29-31).

Programme management

13. Final outputs in the form of publications providing guidelines/criteria on environmental aspects were either delayed or were not produced in a number of projects. The delays in their availability ranged up to nine years (see paras. 33-38).

14. In a number of projects, there were considerable shortfalls in the realization of the objectives for which they were established (see paras. 39-44).

15. There were irregularities such as:

(a) Retention of a project consultant for general programme management at the cost of an operational project, thereby vitiating budgetary control;

(b) Continuation of a project for activities unconnected with it, which was not conducive to effective project management and control (see paras. 45-47).

16. There were several deficiencies in the monitoring and evaluation of projects (see paras. 48-52).

17. No complete list of all publications resulting from the implementation of UNEP projects exists to inform all concerned of the outputs and to help avoid possible duplication of efforts (see paras. 53 and 54).

Procurement

18. Failure to encourage competitive bidding persisted and contracts were awarded without bids on an urgency basis in a large number of cases, there being no effective advance planning of purchases of goods and services (see para. 55).

19. There were instances of inordinate delays in vendor deliveries (see para. 56).

20. International procurement was resorted to even for ordinary items of office supplies without ascertaining their local availability, thereby foregoing the possible benefit of quicker delivery at less cost (see para. 57).

21. The documentation of procurement cases left much to be desired and the deficiencies were attributed to a serious shortage of staff in the procurement section (see paras. 58 and 59).

Consultants and experts

22. In a number of instances, there was either violation or circumvention of General Assembly decisions, administrative instructions or other norms governing the engagement of consultants and experts (see paras. 60-68).

Electronic data processing systems

23. Beyond flow charting of the proposed systems, there was no documentation of pre-project systems analysis of electronic data processing systems currently installed in UNEP, nor was there any evaluation of the utilization of such systems to facilitate review and improvement of their performance (see paras. 70-73).

Cases of fraud

24. Owing to some laxity in procedures for checking the validity of education grant claims, a fraud involving $41,206.63 was perpetrated by a staff member (see paras. 74-76).

Part I: Financial statements

United Nations system accounting standards

25. In paragraph 2 of its resolution 48/216 C of 23 December 1993, the General Assembly took note of the United Nations system accounting standards contained in the annex to the report of the Secretary-General, 2/ and requested the Secretary-General and the executive heads of the United Nations organizations and programmes to take those standards into account in the preparation of their financial statements for the period ending 31 December 1993. The Board noted that the financial statements of the Fund of UNEP conformed to the accounting standards.

2/ A/48/530.

Liquidity position

26. In paragraph 21 of its resolution 47/211 of 23 December 1992, the General Assembly requested the Secretary-General and the executive heads of United Nations organizations and programmes to ensure that future presentations of liquidity position were made in the context of common accounting standards. The liquidity position as at 31 December 1993 in respect of the Environment Fund is set out in schedule 2.3.

27. The Board reviewed the ratio of current assets to current liabilities as at 31 December 1993 of the Environment Fund and also of the general trust funds (statement III) and the Multilateral Fund (statement IV). In each case, even if the unpaid pledges for 1993 and prior years are excluded, the current assets are more than sufficient to meet the liabilities as and when they fall due.

Liabilities

Omission to record accrued liabilities

28. A test check of payments made in the two months following the end of the biennium 1992-1993 disclosed expenditure of $129,972 related to the liabilities accrued for the biennium that had not been taken into account while finalizing the financial statements. The excess of income over expenditure of the Environment Fund ($501,838) has to be viewed in the context of this omission of the accrued liabilities. The administration, however, agreed to charge this expenditure of $129,972 to the prior year adjustment accounts, which will be reflected only in the financial statements for 1994-1995.

Assets

Reimbursement of telecommunication taxes

29. The Board's interim review of UNEP expenditure on telecommunications as at 31 December 1992 indicated that telecommunication taxes amounting to $308,822.77 (K Sh 8,348,150.71) paid to the Kenya Posts and Telecommunications Corporation, as analysed below, were yet to be reimbursed to UNEP.

	United States dollars	Kenya shillings
1988	81 149.72	1 493 731.60
1989	9 097.93	194 342.30
1990	29 207.31	671 941.75
1991	61 650.22	1 728 526.05
1992	127 717.59	4 259 609.01
	308 822.77	8 348 150.71

30. Although details of claims have been regularly submitted to the Posts and Telecommunications Corporation and other government authorities, no significant refunds have been received by UNEP.

31. UNEP had two options: either to obtain reimbursement of the outstanding amount or to set off the amount against subsequent payments owed to the Post and Telecommunications Corporation. UNEP would prefer to receive the full amount due, as this would help improve its cash flow position. The administration informed the Board that this option was being rigorously pursued and that UNEP had started deduction of taxes from the bills paid as of January 1994.

Write-off of losses of cash, receivables and property

32. The administration informed the Board that during the biennium 1992-1993, 26 uncollectable receivables amounting in total to $11,640.91 were written off.

Part II: Management issues

Programme management

Delayed project outputs

33. The Board noticed that final outputs were either delayed or had not been produced in a number of projects reviewed by it. The outputs generally consisted of publications providing guidelines/criteria on environmental aspects or reports on training workshops. The delays in their availability ranged up to nine years. Such delays not only deprive potential users of the timely benefits but also carry the risk of the subject-matters becoming obsolete by the time publication occurs. The failure to produce the outputs raises the question of whether the expenditures incurred on the projects were justified. Some of the typical instances are given below.

34. Two projects concerning energy production and use, with a combined budget of $218,105, which were expected to be completed in two years were extended to seven years and nine years respectively. The output of one project, "Geothermal aspects of pollutants", was stated to have been finally prepared but not yet published. The Board was informed that the reports prepared were not in the desired form. Owing to the passage of time, which would have rendered the scientific and technical content of the reports out of date, and to the refocusing of UNEP's energy programme, UNEP decided not to publish them for wide distribution. The output of the other project was not produced at all.

35 A project relating to planning and management of reserve forests, which cost UNEP $54,161, was expected to be completed in about a year but actually took more than five years. The project was to produce two crucial documents, a planning manual and a management plan. The manual could not be finalized owing to conceptual and organizational problems at the draft stage. The management plan addressed only partially the programme to be developed and it suffered from outdated information. Some other planned activities had to be abandoned.

36. In the project on "Integration of conservation objectives in development projects: demonstration and guidelines", the guidelines belatedly produced were reported to be "not publishable since the case studies did not go far enough in reaching the project's objectives". The implementing agency having withdrawn at that stage, UNEP had to appoint consultants firstly to gather additional information from two countries and secondly to synthesize/edit the guidelines before printing and distribution. It took nearly five years to publish the final output.

37. Another project, relating to disaster prevention and mitigation, took an inordinately long time for completion. The project was mainly aimed at publishing a compendium of existing knowledge on the subject that could be directly applied in developing countries, as well as of existing gaps requiring urgent action on the part of the international community. The monographs on specific topics, which were planned to be produced within 15 months, ultimately took almost 9 years. The terminal report on the project pointed to the publications "already becoming obsolete". Some of the studies could not be written by a single author, an aspect which had not been foreseen at the planning stage. For some other studies, identifying the current state of knowledge with any degree of certainty was found to be difficult. Further, the majority of consultants engaged were found not to possess the necessary writing abilities.

38. Clearly, it is necessary for UNEP to devise methods and procedures to facilitate delivery of the outputs of expected quality in accordance with the work-plan and timetable set out in the project documents, if value for money is to be obtained.

Shortfall in the realization of project objectives

39. There were a number of projects in which the Board noted considerable shortfalls in the realization of objectives. A few examples are given below:

40. A project was established with a budget of $142,000 to organize a two-week training workshop to enhance the capacity of specialists from the Arab States in the field of environmental planning of human settlements, with special reference to waste management. Although 21 participants from 14 countries and the Palestine Liberation Organization was expected, only 13 participants from 5 countries attended the workshop. Thus, the expectation of wide participation from the Arab States was frustrated. The administration indicated that some of the invitees could not attend owing to "last minute cancellations". However, despite the low participation there was no significant reduction in the cost of the project (final cost, $131,831). There was, in fact, a 50 per cent increase in the per capita expenditure for the training workshop.

41. Each participant was required to prepare and send, well in advance of the workshop, a short monograph describing some environmental aspects of human settlements in his or her country. The monographs were expected to be a valuable input to the final report of the workshop. However, only two monographs were submitted. Even though the working language of the workshop was English, the final substantive report was to be translated into Arabic and published for wide distribution. There was a delay of over a year in the preparation of the final report and its Arabic version had not been brought out. It cannot, therefore, be said that the project has widely benefited the Arab States.

42. Another project was set up with a budget of $593,700 for environmental impact assessment of urban development in the valley of Mexico, thereby contributing to the elaboration of a methodology for environmental assessment of urban development. The design and testing of this methodology was expected to provide UNEP with a significant innovative tool to identify systematically and evaluate environmental impacts before sites and specific projects were developed. Although the project was to be completed in two phases within two years, it was extended by nearly seven years. Besides a number of technical reports, the project was to produce a paper on methodologies for environmental assessment of urban development at the end of the first phase and, finally, a

general project report with conclusions and recommendations on preventive action at the metropolitan, national and regional levels, for dissemination as widely as possible. What appeared to have finally come out of the project was a report, "Environmental impact assessment of urban development in the valley of Mexico: basic methodology", the Spanish version of which has been published. Thus, the outcome of the project was far below what was anticipated.

43. Yet another project, set up with the major short-term objective of strengthening the training capabilities of a university in environment impact assessment, reportedly failed to achieve the objective fully. Instead of one seminar as originally planned, three seminars were organized under this project, and yet a report on the third seminar expressed a doubt as to whether the project would strengthen the university's capability to organize on its own seminars on a regional scale in the future.

44. In all these projects, full value for money has not been obtained. The Board recommended that this aspect should be given adequate attention not only while planning a project but also during its implementation, monitoring and evaluation.

Retention of a project consultant for other work

45. An internal project was established with a budget of $24,260 to organize a five-day workshop on chemical safety in Africa. There was a delay in organizing the workshop and the cost of the project increased to $85,234. One of the reasons for the cost overrun was the retention of the services of a locally recruited consultant to assist in the day-to-day running of the Environmental Health Unit at UNEP on a part-time basis in the place of a programme officer who had retired. The project was thus revised and extended to secure his services even after the workshop tasks were completed.

46. The Board was of the view, and the administration agreed, that an operational project should not be used to provide temporary assistance for general programme management, as budgetary control would be vitiated.

Continuation of a project for activities unconnected with it

47. A project which was to give support to the Second International Conference on Mycotoxin, held in 1987, was continued for several years to undertake activities unconnected with the conference, at extra cost. In response to an audit observation in this regard, the administration informed the Board that there being no need for a separate project to support certain activities which were normally "one-time" activities, they were attached to an existing project in the relevant subject area, although they were not directly related to the project. The Board, however, felt that this practice was not conducive to effective project management and control. The Board recommended, and the administration agreed, that such activities directly undertaken by UNEP should form part of an internal project and that these should be monitored and evaluated properly.

Monitoring and evaluation

48. The progress reports on projects do not reflect the progress made with specific reference to the work-plan and timetable set out in the project document. The Board recommended that the format of the project reports should be suitably changed to enable a more meaningful monitoring of project implementation.

49. The terminal reports tended to be too general in nature and to exaggerate the achievements. These reports should be very specific and state in precise terms the extent of achievement of the long-term and short-term objectives, as well as the performance of activities and delivery of outputs. The self-evaluation fact-sheets prepared by the programme officers after the completion of projects appeared in some cases merely to repeat what was stated in the terminal reports of the implementing agencies rather than being critical studies of project implementation. The Board felt that there was a need to revise the format of the terminal reports and self-evaluation fact-sheets. The administration acknowledged this need and stated that the Fund Programme Management Branch was already looking into the matter.

50. UNEP's manual on design, approval and evaluation of projects lays down a format and procedure for evaluation which can conveniently be applied to closed projects. As a result, the efforts of the Follow-Up and Evaluation Section have been overwhelmingly in favour of evaluation of closed projects. The Board was informed that the UNEP manual on design, approval and evaluation was being reviewed and revised, and that the procedures for evaluation were being revised to ensure evaluation of a large number of ongoing projects.

Follow-up action and impact assessment

51. In most cases, the project document requires follow-up action to be taken one to two years after the completion of the project, by issuing a questionnaire to the participants of seminars or training workshops. This was not done systematically. The Board was informed that the officers remained so preoccupied with their current work that they did not find time for the follow-up action. Effective follow-up action is essential to ensure that the benefits of the projects continue to reach the target groups, that the projects do not remain one-time activities and that they had the desired impact.

52. The administration informed the Board that a new unit with the main responsibilities of monitoring programme deliveries and establishing a system of accountability of managers had been established. The administration expects that this unit will be able to address shortfalls in monitoring and evaluation of projects.

UNEP publications

53. Implementation of UNEP's programme results in a number of publications each year. However, a complete list of all such outputs is not available. A document titled "Implementation of UNEP programme" for the biennium 1988-1989 was issued and this listed the outputs for the biennium. The Board felt that in order to inform all concerned of the outputs and to help avoid possible duplication of efforts, it was desirable to publish a complete list of all the publications issued by UNEP or supported by it. The Board accordingly recommended that an annotated bibliography of all publications should be issued and it should be updated periodically.

54. The administration conceded that there was no clear responsibility assigned in UNEP on following up the production of outputs resulting from the implementation of UNEP activities, and indicated that the recommendation of the Board that an annotated bibliography of all publications should be issued would be given high priority. The Board was subsequently informed that "a complete list of all UNEP publications is now being printed".

Procurement

Failure to encourage competitive bidding

55. The Board noted that failure to encourage competitive bidding continued in UNEP. In a review of 139 requisitions for purchases spread over a period of 6 months, it was found that in 31 cases the vendors were suggested by the requisitioning units and in 51 cases the procurement was on an urgency basis. Restrictive procurement practices do not allow for freedom of choice of services and materials at lowest prices. The Board therefore recommended that procurement action should be effectively planned to discourage the requisitioning units from pressurizing the purchasing unit to purchase items under a certificate of urgency. Additionally, suggestions by requisitioning units of vendors to be contracted should be limited to proprietary items only. The administration agreed that advance planning would help to minimize the practice of awarding contracts without bids.

Delays in delivery of goods and services

56. There were instances of inordinate delays in the supply of goods and services by the vendors. Out of the 117 purchase orders reviewed, the Board noticed delays ranging from 10 to 190 days in 54 cases. The Board urged the administration to institute effective monitoring procedures to follow up outstanding deliveries. Further, the Board recommended, and the administration agreed, that a suitable penalty clause should be considered for incorporation in purchase orders to discourage delayed deliveries.

Scope for local purchase

57. The Board noticed a tendency routinely to place purchase orders, even for miscellaneous items such as paper clips, markers, tip pens and other stationery items, with the Inter-Agency Procurement Service or foreign suppliers without ascertaining whether items of acceptable quality at lower prices were available locally. The Board recommended, and the administration agreed, that UNEP should carry out a study to identify items produced locally and of acceptable quality to take advantage of lower prices and quicker deliveries.

Documentation

58. In many cases, the purchase order files did not contain all the relevant documents. The administration explained that the Procurement Section suffered from a serious shortage of staff, which made it difficult to attend to the documentation.

59. The administration stated its intention to address the weaknesses identified, within the context of an overall review of the entire procurement system, with a view to making the process more efficient and effective. The Board recommends that such a review should, among other things, address the need to maximize competitive bidding through advance planning of purchases, discourage delays in vendor deliveries by incorporating a suitable penalty clause in purchase orders, assess the advantages of local instead of international procurement for appropriate purchase action, and improve the documentation of procurement cases.

Consultants and experts

Violation or circumvention of norms

60. In a number of cases, the Board noticed either violation or circumvention of the administrative instructions and other norms governing the engagement of consultants. This is illustrated by a few examples as follows.

61. Two former senior staff members who retired on 30 April 1992 were engaged on the following day, 1 May 1992, as consultants on Special Service Agreements (SSAs). This violated Administrative Instruction ST/AI/296 of 19 November 1982, according to which former staff members who have been separated from service at or after the age of 55 may not be engaged as consultants during the three months following their separation from service as a staff member.

62. Originally, the duration of each of the SSAs was six months, 1 May through 31 October 1992, for a fee of $55,002 each, but was later limited to one month after the Chief of Personnel had cautioned that the fee offered would exceed the limit of $12,000. Prior to the expiration of the SSAs on 31 May 1992, UNEP wrote to a consultancy company expressing the desire to award the company a three-month contract from 1 June to 31 August 1992. As a condition for the award, the company was to utilize the services of the two retired staff members to perform the functions which had already been specified for the work assignment in SSAs. A corporate contract was then entered into with the company for a fee of $70,520. Thus, quotations were not invited from other firms nor was the contract submitted to the Committee on Contracts for review. The contract sum of $70,520 was paid in three instalments into the company's bank account in Switzerland. On the instructions of the Director of the company, $11,088 was transferred to the accounts of each of the two staff members whenever each instalment payment was received from UNEP. The contract was extended from 1 September to 30 November 1992 for the sum of $72,021 and again extended for a third time from 1 December 1992 to 28 February 1993 for an additional sum of $72,021.

63. The total expenditure on the contracts amounted to $236,738, of which $221,760 was paid to the two retired staff members (each receiving $110,880). This clearly demonstrated that the services were solely rendered by the two former staff members and that the engagement of the company provided an opportunity to circumvent the relevant resolution of the General Assembly (resolution 37/237 of 21 December 1982) and the administrative instructions regarding the limit of remuneration to former staff members ($12,000 in any one calendar year).

64. The services of the two senior staff members could have been extended, as a special case, for 10 months beyond the statutory retirement age, in which case the organization would have saved $56,730.

65. The Board recommended that such violation of rules and procedures, and the losses incurred as a result, should be avoided. The administration fully agreed and stated that a rigorous control mechanism had been instituted to review requests for SSAs and ensure they are in conformity with the existing rules and procedures.

66. According to the administrative instructions, consultants are not to be engaged for the regular full-time work of an organization. A consultant was, however, engaged for one month when a short-term appointment proposed for him was not approved by the Appointment and Promotion Board. Similarly, another

consultant was engaged for about six months in place of a programme officer pending recruitment under a project. In another case, extension of the tenure of a consultant by three months was sought to help cope with heavy pressure of work in view of short-staffing of a unit of UNEP. In yet another case, a consultant was engaged, against the advice of the Personnel Section, for work which ought to have been carried out by regular staff members.

67. Without regard to the limit of the tenure of a consultant, which is ordinarily six months, a person who was engaged as a consultant, initially for a period of two months in 1992, was subsequently engaged on 10 occasions during 1992-1993, working for 18 months and 16 days altogether during the biennium. In a similar case, another person was engaged as a consultant for one year from 15 March 1992 to 14 March 1993.

68. In a case of a former UNEP staff member who was appointed as a consultant for six months in 1993, the Personnel Section could not initially support the proposal on the grounds that the expedient of hiring as a consultant an individual whose employment with UNEP had not been extended on the basis of questionable performance was unacceptable.

69. The Board recommended that adequate checks and balances should be built into the process of engagement of consultants and a periodic review instituted to ensure that there was no violation or circumvention of well-established procedures and regulations in future.

Computer operations and electronic data processing systems

Systems analysis

70. A detailed systems analysis is a prerequisite for an orderly, well-planned computerization programme. The systems analysis should include, among other things:

(a) A preliminary study and documentation of the existing system, detailing the drawbacks;

(b) A feasibility study and documentation of the proposed system, indicating costs and benefits of computerization;

(c) Programme specifications;

(d) Proposals for training staff.

71. In UNEP, payroll, financial accounting, project management, personnel management and some other areas have been computerized. The Board was informed that systems development studies were part of the systems analysis and design process, which was carried out in cooperation with the user department, and that system documentation of the accounting and payroll systems were part of the accounting system processing and user manual as well as the payroll system processing and user manual. However, it was noted that beyond flow charting of the proposed system, there was no documentation of pre-project systems analysis.

72. While the benefits of computerization in UNEP are acknowledged, in the absence of a properly organized systems analysis it cannot be said that computerization has proceeded in an orderly and systematic manner. In response, the administration stated that the Electronic Data-Processing Unit would improve

on the documentation of existing systems and adhere to the suggestions of the Board in the area of systems analysis for major new computerization projects, in particular in the area of pre-project analysis (feasibility, cost benefit and training).

Utilization of systems

73. No evaluation has been made of the utilization of the systems currently installed. The Board suggested that a method of periodically evaluating the utilization of the facilities available should be devised so as to enable the Task Force on Information Systems to review the working of the systems and take appropriate decisions.

Cases of fraud and presumptive fraud

Fraudulent education grant claim

74. It came to the Board's notice, in the course of an interim review, that a staff member had fraudulently obtained an education grant in respect of her four children by submitting false statements. The resultant overpayment was reported to be $41,206.63. On establishment of the fraud after investigation, the staff member was summarily dismissed. The staff member's salary totalling $2,132.81 has been withheld as part recovery of the overpayment.

75. The Board's subsequent review revealed that although the Payroll Section had drawn the attention of the Personnel Section to the abnormally high amount of the claim, the payment was made before the Personnel Section could complete its investigation. The payment was cleared by Payroll Section on the grounds that no clear instruction to stop processing of the claim was received. The Board was informed that the claim was paid on the basis of receipts duly signed or stamped by the school, as required by the relevant administrative instructions, but a doubt arose about the huge amounts claimed considering the level of the staff member and the place where the school was situated. The local UNDP office was contacted to obtain independent confirmation of the amount paid, which revealed that the claim was fraudulent.

76. After a full investigation as recommended by the Board, the administration indicated that there was some laxity in the procedures for checking the validity of receipts, and that the Personnel Section was streamlining the procedures with regard to education-grant claims and thoroughly checking those claims prior to payment. The Board further recommended that the procedural lacunae that had facilitated the fraud should be closed promptly. The administration subsequently stated that "procedures are now in place within the Human Resources Management Section for better control of payment of education grant claims, and for checking these claims prior to payment". The Board will examine this in its future audits.

Acknowledgement

77. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Chief Administrative Officer, his officers and members of their staff.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1991 a/

I. RECOMMENDATION (a)

1. The pace of implementation of trust fund projects should be accelerated to ensure adequate utilization of available funds.

Measures taken by the administration

2. This specifically refers to the Trust Fund for the Multilateral Fund under the Montreal Protocol, since it was the one that showed a significantly low utilization of available resources. During the biennium 1992-1993, an amount of $120 million was disbursed to the implementing agencies for utilization on approved projects. The comparative figure for 1990-1991 is $8 million. At the end of the biennium, there was still a large balance of unutilized available resources. The Executive Committee has come up with solutions to regulate the flow of funds according to requirements and to hasten the process of approval of projects.

Comments of the Board

3. There was considerable improvement in the utilization of available funds during 1992-1993.

II. RECOMMENDATION (b)

4. A convenient system of reporting the project expenditures of the Montreal Protocol project should be worked out with the implementing partner.

Measures taken by the administration

5. Arrangements are now in place whereby UNEP and the United Nations Development Programme (UNDP) have agreed that, owing to the difference in their financial closing dates, the financial reports of UNDP to be reflected in the UNEP accounts will consist of the fourth quarter statement of the previous year and the first three quarters of the current year.

Comments of the Board

6. This is being put into effect in 1994.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5F (A/47/5/Add.6), sect. II, para. 7.

III. RECOMMENDATION (c)

7. Projects should be implemented based on available funds and on the reasonable expectation of future funding in order to reduce the incidence of project revisions attributable to funding difficulties.

Measures taken by the administration

8. In general, no trust fund project is approved unless funds have actually been paid into the UNEP Trust Fund Account or, in exceptional cases, when a signed agreement from the donor is received indicating that funds will be made available to UNEP for the agreed purpose. With regard to the general trust funds for convention secretariats, revisions are necessary because the assessed contributions from member countries come in at different times of the year, and often towards the end of the year. Since budgets are based on existing funds, a revision is required to make the additional funds available to enable the secretariats to carry out their activities. Usually two to three revisions per year are required to facilitate the operation of secretariats.

Comments of the Board

9. The explanation is found to be reasonable.

IV. RECOMMENDATION (d)

10. The activities of programme officers and fund management officers should be adequately coordinated to enhance expenditure monitoring.

Measures taken by the administration

11. Programme managers are now provided each month with a print-out from the project accounts system reflecting expenditures and obligations against commitments. Furthermore, programme managers receive a monthly Trust Fund status report, indicating allocations, commitments, contributions received and available resources.

Comments of the Board

12. This recommendation has been implemented.

V. RECOMMENDATION (e)

13. The present composition of technical cooperation trust funds should be reviewed with a view to merging some of them to ensure further improvement in their management.

Measures taken by the administration

14. In 1992, all 11 countries providing junior professional officers and professional officers were asked whether they would object to the merging of these technical cooperation trust funds. Of these countries, only one country said it would not object to the merger. Five countries were against, while others either asked for more time to consider the proposal or did not respond at all. The Governing Council, at its seventeenth session, therefore, noted that the efforts to reduce the number of trust funds did not meet with the approval of the participating Governments.

Comments of the Board

15. An attempt has been made to implement the recommendation. The Board hopes that eventually the participating Governments will agree to the reduction of the number of trust funds, if the matter is pursued further.

VI. RECOMMENDATION (f)

16. Appropriate measures should be introduced to obtain the necessary reports to allow the timely closure of completed projects.

Measures taken by the administration

17. The following measures have been taken:

(a) Regular follow-ups have been initiated, using, in many cases, the assistance of UNDP country offices to obtain the required reports from supporting organizations. Moreover, programme managers and programme activity centres have been urged to expedite submission of reports to facilitate closing of projects;

(b) Final payments to implementing organizations are made subject to submission of the required reports, where appropriate;

(c) With the strengthening of the role of the UNEP regional offices, it is expected that they will be able to intensify UNEP's efforts to get the necessary reports on time, which will facilitate the timely closure of completed projects.

Comments of the Board

18. Necessary steps have been taken to enable timely closure of projects. The Board will review the improvement in its future audits.

VII. RECOMMENDATION (g)

19. Headquarters should compile a master inventory listing of all non-expendable property of UNEP, including that held in the regional offices.

Measures taken by the administration

20. UNEP headquarters maintains a master inventory listing of all non-expendable property of UNEP, including that held in the regional offices, except for the computer equipment in use at Nairobi, which is being maintained by the Electronic Data-Processing Unit with a copy furnished to the General Service Section.

Comments of the Board

21. This recommendation has been implemented.

III. AUDIT OPINION

We have examined the following appended financial statements numbered I to VIII, properly identified, and schedules 1.1-1.3, 2.1-2.3, 3.1 and 4.1 of the funds of the United Nations Environment Programme for the financial period ended 31 December 1993, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at 31 December 1993 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the United Nations Environment Programme's financial statements as provided for in the Financial Regulations.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1994

I certify that the appended financial statements of the United Nations Environment Programme, numbered I to VIII, are correct.

(Signed) Elizabeth DOWDESWELL
Executive Director

V. FINANCIAL STATEMENTS FOR THE BIENNIUM 1992-1993 ENDED 31 DECEMBER 1993

Statement I

ENVIRONMENT FUND

Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

Income	1992/1993	1990/1991
Contributions from Governments (schedule 1.1)	129,337,821	109,525,021
Public donations	117,329	77,079
Interest income	4,556,356	5,731,615
Refund of prior years' expenditure	63,500	144,239
Miscellaneous income	929,620	166,890
Gain/Loss on exchange	(5,741,451)	(6,324,907)
Total income	129,263,175	109,319,937
Expenditure		
Fund programme activities (schedule 1.2)	92,181,798	71,833,123
Fund programme reserve activities (schedule 1.2)	2,418,947	2,915,620
Programme and programme support costs (schedule 1.3)	34,160,592	30,460,144
Total expenditure	128,761,337	105,208,887
Excess of income over expenditure (statement II)	501,838	4,111,050

Schedule 1.1

ENVIRONMENT FUND

Status of contributions as at 31 December 1993

(United States dollars)

Countries	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections during prior years for 1992 a/	Collections during 1992 and 1993	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Algeria	-	-	-	-	-	-	-	-
Argentina	-	146,930	140,000	70,000	-	356,930 b/	-	-
Australia	-	(77,051)	1,448,572	699,338	-	1,371,521	-	699,338
Austria	-	-	933,996	-	-	933,996	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	2,636	-	5,100	2,550	-	5,050	2,686	2,550
Barbados	-	-	2,700	-	-	2,700	-	-
Belarus*	77	2,352	-	-	-	-	2,429	-
Belgium	-	-	708,742	-	-	708,742	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	500	-	1,100	600	-	1,200	400	600
Botswana	-	-	4,811	-	-	4,811	-	-
Brazil	-	20,000	20,000	-	-	40,000	-	-
Bulgaria	-	-	2,900	968	1,639	1,261	-	968
Burundi	-	-	9,357	-	-	9,357	-	-
Cameroon	-	-	-	-	-	-	-	-
Canada	-	-	1,732,465	-	-	1,732,465	-	-
Central African Rep.	-	-	-	-	-	-	-	-
Chad	-	-	-	-	-	-	-	
Chile	-	5,000	5,000	-	-	10,000	-	-
China**	-	-	271,252	-	-	271,252	-	-
Colombia	-	-	70,000	35,000	33,723	36,277		35,000
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	7,398	-	-	7,398	-	-
Cyprus	-	-	6,000	3,000	-	6,000	-	3,000
Czech Republic *	16,779	(598)	82,886	52,265	-	46,802	52,265	52,265

Schedule 1.1 (continued)

Countries	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections during prior years for 1992 a/	Collections during 1992 and 1993	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Denmark	-	798,085	976,309	-	-	1,774,394	-	-
Dominican Rep.	-	-	-	-	-	-	-	-
Equador	-	-	-	-	-	-	-	-
Egypt	-	-	12,084	6,042	-	-	12,084	6,042
Finland	-	-	7,481,209	-	-	7,481,209	-	-
France	-	-	4,000,827	-	-	4,000,827	-	-
Gabon	-	-	6,000	-	-	-	6,000	-
Gambia	-	-	5,000	-	-	5,000	-	-
Germany	-	-	11,606,757	-	-	11,606,757	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	28,983	-	-	28,983	-	-
Guatemala	1,500	(500)	-	-	-	-	1,000	-
Guinea	-	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-
Guyana	-	-	11,107	-	-	11,107	-	-
Haiti	-	-	-	-	-	-	-	-
Hungary*	-	-	78,660	34,653	-	78,660	-	34,653
Iceland	-	-	10,547	-	-	10,547	-	-
India	154,979	40,678	200,000	100,000	-	295,657	100,000	100,000
Indonesia	-	-	30,000	15,000	-	30,000	-	15,000
Iran (Islamic Republic of)	-	-	60,000	30,000	-	-	60,000	30,000
Ireland	-	-	185,640	-	-	185,640	-	-
Italy	-	-	3,563,668	-	-	3,563,668	-	-
Jamaica	4,514	(358)	693	7,500	-	-	4,849	7,500
Japan	-	-	17,000,000	-	-	17,000,000	-	-
Jordan	-	-	20,000	-	-	20,000	-	-
Kenya	147,504	(78,588)	64,926	-	-	109,449	24,393	-
Kuwait	-	400,000	400,000	200,000	-	800,000	-	200,000
Lao People's Democratic Republic	8,000	-	4,000	2,000	-	12,000	-	2,000

Schedule 1.1 (continued)

Countries	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections during prior years for 1992 a/	Collect-ions during 1992 and 1993	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Libyan Arab Jamahiriya	-	-	5,000	-	-	5,000	-	-
Lesotho	-	-	1,806	1,806	-	-	1,806	1,806
Luxembourg	-	-	67,182	21,271	-	67,182	-	21,271
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	38,000	-	-	-	38,000	-
Maldives	-	-	1,000	1,000	-	1,000	-	1,000
Mali	-	-	-	-	-	-	-	-
Malta	-	-	4,000	-	-	4,000	-	-
Mauritius	-	-	9,491	4,725	-	9,491	-	4,725
Mexico	-	2,557	8.200	4,610	-	15,367b/	-	-
Mongolia	-	-	1,000	-	-	1,000	-	-
Morocco	10,000	(20,946)	20,000	-	(20,946)	30,000	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	3,588,266	1,718,750	-	3,588,266	-	1,718,750
New Zealand	-	77,051	147,262	-	-	224,313	-	-
Nicaragua	-	-						
Niger	-	-	-	-	-	-	-	-
Nigeria	32,000	32,000	49,600	128,000	-	113,600	-	128,000
Norway	-	-	5,287,315	-	-	5,287,315	-	-
Oman	-	-	20,000	10,000	-	20,000	-	10,000
Pakistan	-	-	10,000	-	-	10,000	-	-
Panama	3,500	-	8,000	5,639	-	17,139b/	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Peru	-	-	-	-	-	-	-	-
Philippines	11,422	-	33,055	-	-	24,558	19,919	-
Poland	-	7,798	202,719	100,000	-	210,517	-	100,000
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	20,000	-	-	20,000	-	-
Republic of Korea	-	-	30,000	-	-	30,000	-	-
Romania*	1,709	(1,616)	1,667	2,500	-	-	1,760	2,500
Russian Federation*	15,642	475,904	999,975	-	-	1,491,521	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Lucia	-	-	6,000	-	-	6,000	-	-
Saudi Arabia	-	-	293,098	-	-	293,098	-	-

Schedule 1.1 (concluded)

Countries	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections during prior years for 1992 a/	Collect-ions during 1992 and 1993	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Senegal	2,000	(2,000)	-	-	-	-	-	-
Seychelles	-	-	600	-	-	600	-	-
Singapore	-	-	2,000	1,000	-	2,000	-	1,000
Somalia	-	-	-	-	-	-	-	-
Spain	-	-	1,582,507	630,064	-	1,582,507	-	630,064
Sri Lanka	-	-	10,000	-	-	10,000	-	-
Swaziland	-	-	12,728	5,880	-	12,728	-	5,880
Sweden	-	-	7,706,804	-	-	7,706,804	-	-
Switzerland	-	-	4,755,231	2,885,906	-	3,547,177	1,208,054	2,885,906
Syrian Arab Rep.	-	-	-	-	-	-	-	-
Thailand	-	-	20,000	-	-	20,000	-	-
Togo	-	-	-	-	-	-	-	
Trinidad and Tobago	-	-	4,235	-	-	4,235	-	-
Tunisia	-	10,056	35,180	-	-	45,236	-	-
Turkey	21,150	-	24,300	12,150	-	24,300	21,150	12,150
Uganda	-	-	-	-	-	-	-	-
Ukraine*	191	5,809	-	-	-	-	6,000	-
United Kingdom	-	-	14,947,200	-	-	14,947,200	-	-
United Rep. of Tanzania	-	-	8,495	-	-	8,495	-	-
United States of America	200,000	285,000	38,124,000	-	-	38,609,000	-	-
Uruguay	30,000	-	10,000	-	-	20,000	20,000	-
Venezuela	-	-	43,216	-	-	43,216	-	-
Zambia	-	(985)	-	-	(985)	-	-	-
TOTAL	664,103	2,126,578	129,337,821	6,792,217	13,431	130,612,525	1,582,795	6,711,968

* Non-convertible currencies.
** Partly convertible and partly non-convertible currencies.
a/ Amounts reported in 1991 shown here for information purposes only.
b/ Includes amounts collected in 1992-1993 for future years.

Schedule 1.2

ENVIRONMENT FUND

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the Fund programme and Fund programme reserve activities for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Appropriations 1992-1993	Allocations 1992-1993	Unallocated Appropriations	Expenditures incurred during 1992-1993			Unexpended balance of appropriations	Unexpended balance of allocations
				Disbursements	Unliquidated Obligations	Total		
I. Fund programme activities								
Atmosphere	5,600,000.00	5,103,800.00	496,200.00	3,719,359.65	753,392.21	4,472,751.86	1,127,248.14	631,048.14
Water	7,072,000.00	6,233,260.00	838,740.00	3,239,212.39	917,804.60	4,157,016.99	2,914,983.01	2,076,243.01
Terrestrial Ecosystems	16,440,000.00	15,069,395.00	1,370,605.00	8,671,085.18	2,714,142.28	11,385,227.46	5,054,772.54	3,684,167.54
Oceans	9,560,000.00	8,764,130.00	795,870.00	6,112,809.08	2,273,470.42	8,386,279.50	1,173,720.50	377,850.50
Lithosphere	400,000.00	366,700.00	33,300.00	230,553.52	7,655.53	238,209.05	161,790.95	128,490.95
Human Settlements and the Environment	2,680,000.00	2,456,555.00	223,445.00	1,428,134.28	136,369.90	1,564,504.18	1,115,495.82	892,050.82
Human Health and Welfare	2,000,000.00	1,833,250.00	166,750.00	1,202,128.11	216,745.00	1,418,873.11	581,126.89	414,376.89
Energy, Industry and Transportation	8,600,000.00	8,283,100.00	316,900.00	6,291,786.65	989,376.86	7,281,163.51	1,318,836.49	1,001,936.49
Environmental Assessment	22,440,000.00	20,849,070.00	1,590,930.00	18,547,011.15	2,723,349.26	21,270,360.41	1,169,639.59	(421,290.41)
Environmental Management Measures	13,968,000.00	12,603,420.00	1,364,580.00	6,525,243.13	1,341,785.39	7,867,028.52	6,100,971.48	4,736,391.48
Environmental Awareness	15,600,000.00	14,299,350.00	1,300,650.00	11,188,370.47	1,934,949.03	13,123,319.50	2,476,680.50	1,176,030.50
Technical and Regional Co-operation	15,640,000.00	14,137,970.00	1,502,030.00	9,295,390.89	1,721,673.22	11,017,064.11	4,622,935.89	3,120,905.89
Total Fund Programme Activities	120,000,000.00	110,000,000.00	10,000,000.00	76,451,084.50	15,730,713.70	92,181,798.20	27,818,201.80	17,818,201.80
II. Total Fund Programme Reserve Activities	5,000,000.00	5,000,000.00	-	1,980,622.56	438,324.43	2,418,946.99	2,581,053.01	2,581,053.01
Total	125,000,000.00	115,000,000.00	10,000,000.00	78,431,707.06	16,169,038.13	94,600,745.19	30,399,254.81	20,399,254.81

Schedule 1.3

ENVIRONMENT FUND

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for programme and programme support costs for the biennium 1992-1993 ended 31 December 1993
(United States dollars)

	Appropriations 1992-1993	Allotments*/ issued 1992-1993	Expenditures incurred during 1992/93			Unexpended balance of appropriations	Unobligated balance of allotments
			Disbursements	Unliquidated Obligations	Total		
Established posts	13,471,600	13,471,600	12,016,289	8,250	12,024,539	1,447,061	1,447,061
General temporary assistance	770,100	770,100	775,813	-	775,813	(5,713)	(5,713)
Consultants (including travel)	1,775,600	1,775,600	1,158,832	153,055	1,311,887	463,713	463,713
Overtime and night differential	184,900	184,900	153,955	-	153,955	30,945	30,945
Ad hoc expert groups	389,000	389,000	76,624	5,180	81,804	307,196	307,196
Staff and other personnel costs	7,356,100	7,356,100	5,728,074	421,823	6,149,897	1,206,203	1,206,203
Travel	2,004,200	2,004,200	1,667,840	328,133	1,995,973	8,227	8,227
Contractual services	249,800	249,800	230,154	11,013	241,167	8,633	8,633
Operating expenses	4,262,700	4,262,700	4,003,745	258,801	4,262,546	154	154
Supplies and materials	1,539,400	1,539,400	1,079,614	369,030	1,448,644	90,756	90,756
Acquisitions	2,177,700	2,177,700	1,457,967	640,435	2,098,402	79,298	79,298
New premises, including additions	3,499,300	3,499,300	3,491,861	-	3,491,861	7,439	7,439
Fellowships, grants and contributions	138,200	138,200	124,104	-	124,104	14,096	14,096
TOTAL	37,818,600	37,818,600	31,964,872	2,195,720	34,160,592	3,658,008	3,658,008

*/ Allotments issued for 1992-1993 are based on allocations approved by the Executive Director in the amount of US$37,818,600

Statement II

ENVIRONMENT FUND

Statement of assets, liabilities and Fund balance as at 31 December 1993

(United States dollars)

Assets	1993	1991
Cash at banks		
Convertible currency (schedule 2.1)	53,007,410	35,759,374
Non-convertible currency (schedule 2.2)	392,416	5,935,757
Advances to co-operating agencies and supporting organizations	5,624,925	2,621,062
Pledged contributions unpaid (schedule 1.1)	8,294,763	30,218,595
Accrued interest receivable	329,760	64,727
Accounts receivable	5,832,409	2,829,059
Deferred Charges (note 5)	1,338,363	331,180
Due from United Nations funds and inter-fund accounts (note 6)	5,736,223	15,073,374
Total assets	80,556,269	92,833,128
Liabilities		
Accounts payable (note 4)	984,831	1,240,133
Advances by co-operating agencies and supporting organizations	7,843,197	6,524,160
Unliquidated obligations (schedules 1.2 and 1.3)	18,364,759	10,574,420
Deferred Charges (note 5)	-	2,572,045
Deferred contributions (schedule 1.1)	6,792,217	29,589,854
Due to other UNEP funds and inter-fund accounts (note 7)	1,198,064	325,201
Financial reserve	6,588,472	6,588,472
Total liabilities	41,771,540	57,414,285
Fund balance		
Balance available 1 January	35,418,843	30,552,259
Add: Savings effected in liquidation of prior years' obligations	782,672	478,571
Adjustment to prior years' income	2,081,376	276,963
Excess of income over expenditure (statement I)	501,838	4,111,050
Balance available 31 December	38,784,729	35,418,843
Total liabilities and Fund balance	80,556,269	92,833,128

Schedule 2.1

ENVIRONMENT FUND

Convertible cash, bank deposits and investments
as at 31 December 1993
(United States dollars)

				Book value
Environment Fund (statement II)				
Cash at banks				US$ 8,407,410
Chase Manhattan Bank	New York	2.8800%	Call Account	US$ 6,600,000
Mitsubishi Bank	New York	3.1875%	due 14 Jan 1994	US$ 7,000,000
Toronto-Dominion Bank	Montreal	3.2500%	due 24 Jan 1994	US$ 8,000,000
Credit Italliano	New York	3.2813%	due 23 Feb 1994	US$ 6,000,000
Monte Paschi	New York	3.4500%	due 23 Feb 1994	US$ 7,000,000
Allied Irish Bank	Grand Cayman	3.3750%	due 25 Mar 1994	US$10,000,000
	TOTAL			US$53,007,410
UNEP trust funds and other accounts (statement III, V.1, V.2, V.3, VI.1, VI.2, VII.1)				
Cash at banks				US$ 4,171,454
Chase Manhattan Bank	New York	2.8800%	Call Account	US$ 5,600,000
Monte Paschi	New York	3.3000%	due 24 Jan 1994	US$ 7,000,000
Allied Irish Bank	Grand Cayman	3.2500%	due 18 Feb 1994	US$ 8,000,000
Allied Irish Bank	Grand Cayman	3.3750%	due 18 Feb 1994	US$ 8,000,000
Royal Bank of Canada	Grand Cayman	3.0625%	due 18 Feb 1994	US$ 5,000,000
Hongkong Bank	Grand Cayman	3.2500%	due 25 Mar 1994	US$ 7,000,000
Monte Paschi	New York	3.2500%	due 25 Mar 1994	US$ 5,000,000
Daiwa Bank and Trust	Grand Cayman	3.3750%	due 17 Jun 1994	US$ 1,500,000
	TOTAL			US$51,271,454a/
Multilateral Fund under the Montreal Protocol on Ozone Layer (statement IV)				
Cash at Banks				US$ 301,522
Chase Manhattan Bank	New York	2.8800%	Call Account	US$ 4,015,000
National Westminster	Nassau	3.2500%	due 11 Apr 1994	US$30,000,000
	TOTAL			US$34,316,522

a/

General trust funds (statement III)	US$17,802,045
Technical co-operation trust funds (statement V.1)	US$19,026,974
Junior Professional Officers Programme trust funds (statement V.2)	US$ 2,203,839
International prizes in the field of the environment trust fund (statement V.3)	US$ 1,500,000
Special account for the Plan of Action to Combat Desertification (statement VI.I)	US$ 3,146
Special account for programme support costs (statement VI.2)	US$ 3,916,248
Counterpart contributions account (statement VII.1)	US$ 6,819,202
TOTAL	US$51,271,454

Schedule 2.2

ENVIRONMENT FUND

Non-convertible cash and bank deposits as at 31 December 1993

(United States dollars)

	Local currency	US dollar equivalent
Environment Fund (Statement II)		
Convertible roubles	4,386,288.35	3,655.24
Non-convertible roubles	403.15	0.33
Belarus roubles	32,077.00	26.73
Bulgarian leva	50,697.64	1,635.42
Chinese yuan	847,112.98	148,110.21
Cuban pesos	27,431.50	37,069.59
Czech koruny	2,117,428.03	57,040.83
Hungarian forints	2,969,926.00	35,452.76
Polish zlotys	486,620,000.00	74,331.00
Romanian lei	489,732.60	35,030.94
Ukrainian karbovanets	75,484.00	62.90
Yugoslav dinars	1.00	0.01
Total		392,415.96
UNEP General Trust Funds		
Greek drachmas (statement VII.2)	421,714.00	1,735.45
Jamaican dollars (statement VII.3)	(23,215.65)	(784.31)
Total		951.14

Schedule 2.3

ENVIRONMENT FUND
Liquidity position as at 31 December 1993
(United States dollars)

1. The following details indicate the trend of current assets and current liabilities for the present and prior biennium:-

	1992-1993	1990-1991	Increase (Decrease)
Assets			
Current			
Cash in hand and at banks	8,407,410	4,159,374	4,248,036
Cash in transit (non-convertible)	392,416	5,935,757	(5,543,341)
Short-term investments	44,600,000	31,600,000	13,000,000
Accounts receivable	27,156,443	51,137,997	(23,981,554)
Total	80,556,269	92,833,128	(12,276,859)
Liabilities			
Current			
Accounts payable	984,831	1,240,133	(255,302)
Other accounts payable	9,041,261	9,421,406	(380,145)
Advance contributions	6,792,217	29,589,854	(22,797,637)
Unliquidated obligations	18,364,759	10,574,420	7,790,339
Financial reserve	6,588,472	6,588,472	-
Total	41,771,540	57,414,285	(15,642,745)
Excess of current assets over current liabilities	38,784,729	35,418,843	3,365,886

2. The statement below shows sources and application of funds for the biennium 1992-1993.

Sources of funds		
Income:		
Contributions from Governments	129,337,821	
Public donations	117,329	
Interest income	4,556,356	
Refund of prior year's expenditure	63,500	
Miscellaneous income	929,620	
Gain/Loss on exchange	(5,741,451)	129,263,175
Savings in liquidation of prior years' obligations		782,672
Adjustment to prior years' income		2,081,376
		132,127,223
Application of funds		
Operating expenditures:		
Fund programme activities	92,181,798	
Fund programme reserve activities	2,418,947	
Programme and programme support costs	34,160,592	128,761,337
Increase in net current assets or working capital		3,365,886

UNEP GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Mediterranean	Kuwait Action Plan	Cites	East Asian Seas	Caribbean	West and Central African Region	Conservation Stamp	East African Regional Seas	Environmental Training Network	Montreal Protocol	Vienna Convention	Conservation of Migratory Species	Basel Convention	Implementation of Basel Convention	Biodiversity Convention	Total 1992-1993	Total 1990-1991*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Income																	
Pledged contributions (Sch.3.1)	7,700,000	-	6,573,736	95,700	2,760,436	-	-	562,108	184,500	5,044,304	1,251,676	1,187,448	1,408,640	206,864	2,619,022	29,594,434	25,972,104
Interest	263,557	3,371	129,057	47,937	146,247	50,589	-	41,333	3,648	102,433	27,843	96,057	14,234	1,763	7,321	935,390	1,499,045
Miscellaneous	594,941	-	492	-	25,118	19,620	-	866,848								1,507,019	69,160
Gain on exchange	-	-	6,986	-	-	-	-	-	-	-	-	1,720	-	-	-	8,706	89,550
Total income	8,558,498	3,371	6,710,271	143,637	2,931,801	70,209	-	1,470,289	188,148	5,146,737	1,279,519	1,285,225	1,422,874	208,627	2,626,343	32,045,549	27,629,859
Expenditure																	
Staff and other personnel costs	1,229,127	-	3,349,070	-	1,118,707	20,779	-	18,505	78,353	2,170,082	371,901	392,660	211,053	-	1,088,300	10,048,537	6,974,103
Consultants	318,357	-	73,625	-	176,277	16,376	-	(12,470)	-	35,928	-	33,916	9,190	-	44,938	696,137	531,929
Travel	216,016	4,650	263,153	-	114,634	-	-	-	3,679	150,409	8,783	56,798	-	-	74,210	892,332	687,117
Contractual Services	4,788,791	-	409,619	35,000	223,991	52,250	-	7,890	-	50,000	-	-	-	-	-	5,567,541	6,790,210
Fellowships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,943
Meetings and conferences	225,578	-	164,209	11,359	141,115	1,991	-	-	-	878,894	71,543	51,902	-	8,084	667,386	2,222,061	1,189,410
Rentals	-	-	89,610	-	36,498	-	-	-	-	3,866	1,281	41	6,640	-	-	137,936	126,630
Operating expenses	197,633	-	86,621	8,963	67,536	9,434	-	17,619	-	89,408	7,557	9,006	10,565	-	9,351	513,693	294,419
Acquisitions	27,478	-	26,156	3,900	58,974	-	-	10,037	-	15,454	7,075	23,163	17,086	-	-	189,323	279,234
Reporting costs	72,924	-	191,027	3,010	28,315	(1,664)	-	-	-	63,461	32,482	10,952	-	-	13,636	414,143	245,663
Sundry	122,321	-	226,099	2,366	82,661	1,120	-	-	-	199,131	64,092	19,258	-	-	41,227	758,275	448,816
UNEP participation costs	(786)	-	-	-	183,685	-	-	-	-	-	-	-	-	-	-	182,899	89,451
Hospitality	18,442	-	1,888	-	5,046	-	-	-	-	78,492	20,000	-	-	-	11,457	135,325	53,192
Loss on exchange	7,707	-	-	-	3,521	-	-	-	-	-	-	-	-	-	-	11,228	8,849
Programme support costs (statement VI.2)	938,064	604	634,540	8,398	290,867	13,037	-	5,405	10,664	485,566	76,013	77,701	33,089	1,051	253,566	2,828,565	2,311,025
Total expenditure	8,161,652	5,254	5,515,617	72,996	2,531,827	113,323	-	46,986	92,696	4,220,691	660,727	675,397	287,623	9,135	2,204,071	24,597,995	20,096,991
Excess of income over expenditure	396,846	(1,883)	1,194,654	70,641	399,974	(43,114)	-	1,423,303	95,452	926,046	618,792	609,828	1,135,251	199,492	422,272	7,447,554	7,532,868

II. Combined statement of assets and liabilities as at 31 December 1993

Statement III (continued)

	Mediterranean	Kuwait Action Plan	Cites	East Asian Seas	Caribbean	West and Central African Region	Conservation Stamp	East African Regional Seas	Environmental Training Network	Montreal Protocol	Vienna Convention	Conservation of Migratory Species	Basel Convention	Implementation of Basel Convention	Biodiversity Convention	Total 1993	Total 1991*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Assets																	
Cash at banks (sch.2.1)	2,036,288	63,012	3,337,845	754,284	1,995,374	724,635	(5,465)	1,277,372	171,203	1,870,383	912,611	1,727,771	1,149,907	248,476	1,538,349	17,802,045	9,820,915
Pledged contributions unpaid (sch. 3.1)	3,700,740	-	7,439,749	76,779	1,113,270	4,165,292	-	1,154,349	189,673	5,405,510	364,164	1,020,693	127,883	-	600,000	25,358,102	18,937,784
Accrued interest	7,034	173	3,908	2,580	6,680	2,316	-	2,943	415	4,407	2,466	5,878	3,181	717	5,106	47,804	29,606
Accounts receivable	130,119	-	83,227	6,024	70,935	1,582	-	27,630	-	50,462	665	18,420	2,001	-	78	391,143	357,857
Advances to co-operating agencies and supporting organizations	-	22,541	4,762	26,529	2,791	-	5,465	-	-	-	-	-	-	-	-	62,088	146,660
Deferred Charges (note 5)	4,841	-	29,200	-	-	-	-	-	-	-	-	-	-	-	-	34,041	33,315
Due from Fund of UNEP (note 7)	-	-	-	-	-	-	-	102,055	-	-	-	-	-	-	-	102,055	117,993
Total assets	5,879,022	85,726	10,898,691	866,196	3,189,050	4,893,825	-	2,564,349	361,291	7,330,762	1,279,906	2,772,762	1,282,972	249,193	2,143,533	43,797,278	29,444,130
Liabilities																	
Accounts payable	242,369	453	945,390	9,112	120,060	843	-	164	-	31,169	31,802	14,433	21,478	345	158,423	1,576,041	1,563,689
Unliquidated obligations	309,142	-	152,187	-	218,179	9,012	-	10,066	-	419,002	163,959	31,092	86,786	6,551	1,024,801	2,430,777	1,411,926
Deferred contributions (sch.3.1)	-	-	7,040,708	-	-	-	-	-	-	3,425,798	-	775,986	-	-	-	11,242,492	4,426,270
Due to Fund of UNEP (note 6)	212,133	-	259,356	38,890	99,123	25,934	-	-	39,398	194,100	234,035	45,581	39,457	42,805	538,037	1,768,849	1,001,875
Advances by co-operating agencies and supporting organisations	938	-	-	-	-	-	-	-	-	-	-	7,258	-	-	-	8,196	7,502
Total liabilities	764,582	453	8,397,641	48,002	437,362	35,789	-	10,230	39,398	4,070,069	429,796	874,350	147,721	49,701	1,721,261	17,026,355	8,411,262

Statement III (concluded)

Fund balance	Mediterranean (1)	Kuwait Action Plan (2)	Cites (3)	East Asian Seas (4)	Caribbean (5)	West and Central African Region (6)	Conservation Stamp (7)	East African Regional Seas (8)	Environmental Training Network (9)	Montreal Protocol (10)	Vienna Convention (11)	Conservation of Migratory Species (12)	Basel Convention (13)	Implementation of Basel Convention (14)	Biodiversity Convention (15)	Total 1993	Total 1991*
Balance available 1 January	4,717,594	87,156	2,606,489	747,553	2,751,714	4,901,150	-	1,130,816	241,427	2,328,567	231,818	1,288,584	-	-	-	21,032,868	13,475,003
Add: Excess of income over expenditure	396,846	(1,883)	1,194,654	70,641	399,974	(43,114)	-	1,423,303	95,452	926,046	618,792	609,828	1,135,251	199,492	422,272	7,447,554	7,532,868
Adjustment of prior years' accounts	-	-	(1,300,093)	-	(400,000)	-	-	-	(14,986)	6,080	(500)	-	-	-	-	(1,709,499)	24,997
Balance available 31 December	5,114,440	85,273	2,501,050	818,194	2,751,688	4,858,036	-	2,554,119	321,893	3,260,693	850,110	1,898,412	1,135,251	199,492	422,272	26,770,923	21,032,868
Total liabilities and fund balance	5,879,022	85,726	10,898,691	866,196	3,189,050	4,893,825	-	2,564,349	361,291	7,330,762	1,279,906	2,772,762	1,282,972	249,193	2,143,533	43,797,278	29,444,130

(1) Trust Fund for the Protection of the Mediterranean Sea against Pollution.
(2) Regional Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.
(3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
(4) Regional Trust Fund for the Implemention of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas.
(5) Regional Trust Fund for the Implemention of the Action Plan for the Caribbean Environment Programme.
(6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central Africa.
(7) The Environment Stamp Conservation Trust Fund.
(8) Regional Seas Trust Fund for the East African Region.
(9) Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean.
(10) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
(11) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer.
(12) Trust Fund for the Convention of Migratory Species.
(13) Trust Fund for the Basel Convention On The Control Of Transboundary Movements Of Hazardous wastes and their Disposal.
(14) Trust Fund To Assist Developing Countries And Other Countries In need Of Technical Assistance In the Implemention of the Basel Convention On the Control of Transboundary Movements of Hazardous Wastes And their Disposal.
(15) Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention.

* The Multilateral Fund Under the Montreal Protocol on Substances that Deplete the Ozone Layer was included in this statement in the 1990-1991 biennium. It is now shown separately as statement IV.

Schedule 3.1

UNEP GENERAL TRUST FUNDS

Combined status of contributions as at 31 December 1993

(United States dollars)

Countries/ Organisations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Protection of the Mediterranean Sea Against Pollution									
Albania	-	-	5,390	-	-	2,695	-	2,695	-
Algeria	-	-	80,850	-	-	88,703	-	(7,853)	-
Cyprus	-	-	10,780	-	-	10,780	-	-	-
Egypt	-	-	37,730	-	-	37,730	-	-	-
France	1,330,140	-	2,923,690	-	-	4,253,830	-	-	-
Greece	-	-	216,370	-	-	216,370	-	-	-
Israel		-	113,190	-	-	113,190	-	-	-
Italy	2,032,693	-	2,316,160	-	-	2,057,052	-	2,291,801	-
Lebanon	2,459	-	5,390	-	-	5,154	-	2,695	-
Libyan Arab Jamahiriya	181,438	-	151,690	-	-	75,845	-	257,283	-
Malta	12	-	5,390	-	-	5,402	-	-	-
Monaco	10	-	5,390	-	-	5,400	-	-	-
Morocco	-	-	21,560	-	-	21,560	-	-	-
Spain	-	-	1,154,230	-	-	577,115	-	577,115	-
Syrian Arab Republic	13,595	-	21,560	-	-	24,377	-	10,778	-
Tunisia	-	-	16,170	-	-	16,170	-	-	-
Turkey	-	-	173,250	-	-	173,250	-	-	-
Yugoslavia	221,266	-	248,710	-	-		-	469,976	-
European Community	-	-	192,500	-	-	96,250	-	96,250	-
Subtotal	3,781,613	-	7,700,000	-	-	7,780,873	-	3,700,740	-

Schedule 3.1(continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)									
Afghanistan	742	-	624	737	-	1,204	-	162	737
Algeria	10,962	-	12,007	11,799	-	14,805	-	8,164	11,799
Argentina	88,041	-	38,102	42,032	-	57,617	-	68,526	42,032
Australia	260	-	100,871	111,348	-	45,457	-	55,674	111,348
Austria	-	-	51,269	55,305	-	51,269	-	-	55,305
Bahamas	675	-	1,267	1,475	-	-	-	1,942	1,475
Bangladesh	-	-	654	737	-	654	-	-	737
Barbados	-	-	307	-	-	-	-	307	-
Belgium	5,594	-	77,060	78,165	-	82,654	-	-	78,165
Belize	580	-	624	737	-	836	-	368	737
Benin	-	-	640	737	34	606	-	-	737
Bolivia	905	-	623	737	-	-	-	1,528	737
Botswana	-	-	645	737	-	491	-	154	737
Brazil	84,071	-	95,830	117,247	-	120,491	-	59,410	117,247
Brunei Darussalam	1,643	-	2,102	2,212	-	3,745	-	-	2,212
Bulgaria	2,899	-	9,767	9,587	-	12,574	-	92	9,587
Burkina Faso	580	-	624	737	-	-	-	1,204	737
Burundi	332	-	634	737	-	-	-	966	737
Cameroon	1,025	-	623	737	-	-	-	1,648	737
Canada	67,301	-	215,521	229,333	-	282,822	-	-	229,333
Central African Republic	(11)	-	702	737	-	691	-	-	737
Chad	688	-	624	737	-	-	-	1,312	737
Chile	3,718	-	5,026	5,899	-	5,000	-	3,744	5,899
China	5,137	-	55,411	56,780	-	60,548	-	-	56,780
Colombia	6,088	-	8,444	9,587	-	10,510	-	4,022	9,587
Congo	979	-	629	737	-	558	-	1,050	737
Costa Rica	(14,871)	-	1,523	737	-	-	-	-	(12,611)
Cuba	4,914	(2,697)	5,733	5,636	-	-	-	7,950	6,636
Cyprus	-	-	1,285	1,475	-	1,285	-	-	1,475
Czech Republic	-	-	25,561	40,557	-	25,561	-	-	40,557
Denmark	-	-	44,168	47,932	-	44,168	-	-	47,932

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Djibouti	-	-	554	737	-	-	-	554	737
Dominican Rep.	925	-	1,545	1,475	-	1,498	-	972	1,475
Ecuador	870	-	1,906	2,212	-	1,670	-	1,106	2,212
Egypt	1,895	-	4,937	5,162	-	4,251	-	2,581	5,162
El Salvador	938	-	624	737	-	-	-	1,562	737
Equitorial Guinea	-	-	531	737	-	-	-	531	737
Estonia	-	-	2,581	-	-	-	-	2,581	-
Ethiopia	(4)	-	674	737	286	384	-	-	737
Finland	-	-	35,492	42,032	-	35,492	-	-	42,032
France	181,187	-	392,338	442,442	-	573,525	-	-	442,442
Gabon	2,063	-	1,502	1,475	-	-	-	3,565	1,475
Gambia	(27)	-	643	737	-	248	-	368	737
Germany	199,519	(115,606)	595,149	658,502	-	679,062	-	-	658,502
Ghana	364	-	632	737	-	628	-	368	737
Greece	-	-	12,901	-	-	-	-	12,901	-
Guatemala	1,483	-	1,248	1,475	-	-	-	2,731	1,475
Guinea	1,216	-	632	737	-	1,200	-	648	737
Guinea-Bissau	411	-	631	737	-	-	-	1,042	737
Guyana	47	-	669	737	-	896	-	-	557
Honduras	660	-	819	737	-	1,387	-	92	737
Hungary	-	-	12,391	13,274	-	12,391	-	-	13,274
India	13,196	-	23,300	26,546	-	23,223	-	13,273	26,546
Indonesia	10,962	-	9,722	11,799	-	-	-	20,684	11,799
Iran (Islamic Republic of)	(9,207)	-	47,958	56,780	-	-	-	38,751	56,780
Israel	-	-	14,438	16,960	-	14,438	-	-	16,960
Italy	-	-	269,185	316,346	-	111,012	-	158,173	316,346
Japan	418,121	-	819,793	918,067	-	1,237,914	-	-	918,067
Jordan	290	-	631	737	-	921	-	-	737
Kenya	230	-	648	737	-	878	-	-	737

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Liberia	742	-	624	737	-	-	-	1,366	737
Liechtenstein	28	-	677	737	-	705	-	-	737
Luxembourg	1,739	-	3,782	4,424	-	5,521	-	-	4,424
Madagascar	603	-	622	737	-	238	-	987	737
Malawi	(179)	-	682	737	690	-	-	-	550
Malaysia	-	-	7,426	8,848	-	7,426	-	-	8,848
Malta	-	-	652	737	-	652	-	-	737
Mauritius	(243)	-	664	737	224	565	-	-	369
Mexico	6,813	-	58,323	64,891	-	101,984	-	-	28,043
Monaco	(28)	-	653	737	-	625	-	-	737
Morocco	-	-	2,362	2,212	-	1,256	-	1,106	2,212
Mozambique	-	-	702	737	-	702	-	-	737
Namibia	217	-	639	737	-	-	-	856	737
Nepal	(8)	-	663	737	403	-	-	252	737
Netherlands	-	-	234,112	110,611	-	234,112	-	-	110,611
New Zealand	-	-	15,927	17,698	-	15,927	-	-	17,698
Nicaragua	89	-	643	737	-	795	-	-	674
Niger	937	-	624	737	-	-	-	1,561	737
Nigeria	9,702	-	13,948	14,748	-	20,929	-	2,721	14,748
Norway	-	-	35,313	40,557	-	35,313	-	-	40,557
Pakistan	1,908	-	3,859	4,424	-	2,609	-	3,158	4,424
Panama	-	-	1,349	1,475	887	250	-	212	1,475
Papua New Guinea	(117)	-	652	737	-	-	-	535	737
Paraguay	1,123	-	1,638	1,475	-	1,368	-	1,393	1,475
Peru	7,688	-	3,741	4,424	-	16,340	-	-	(487)
Philippines	(289)	-	5,466	5,162	-	9,754	-	-	585
Poland	2,706	-	33,785	34,658	-	36,491	-	-	34,658
Portugal	5,218	-	12,172	14,748	-	-	-	17,390	14,748
Russian Federation	1,181,790	(1,181,790)	525,343	693,897	-	621,946	-	-	597,294
Rwanda	742	-	624	737	-	-	-	1,366	737

Schedule 3.1(continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Saint Lucia	323	-	638	737	-	961	-	-	737
St. Vincent and the Grenadines	715	-	624	737	-	-	-	1,339	737
Senegal	926	-	624	737	-	-	-	1,550	737
Seychelles	184	-	639	737	-	455	-	368	737
Singapore	-	-	8,065	8,848	-	8,065	-	-	8,848
Somalia	1,054	-	624	737	-	-	-	1,678	737
South Africa	-	-	29,368	30,234	-	29,368	-	-	30,234
Spain	-	-	126,345	146,005	-	122,138	-	4,207	146,005
Sri Lanka	(290)	-	658	737	-	-	-	368	737
Sudan	904	-	624	737	-	-	-	1,528	737
Suriname	986	-	610	737	-	1,228	-	368	737
Sweden	-	-	75,148	81,852	-	75,148	-	-	81,852
Switzerland	-	-	72,923	85,538	-	72,923	-	-	85,538
Thailand	297	-	6,731	8,111	-	7,028	-	-	8,111
Togo	490	-	627	737	-	-	-	1,117	737
Trinidad and Tobago	1,784	-	3,163	3,687	-	-	-	4,947	3,687
Tunisia	200	-	1,938	2,212	-	2,138	-	-	2,212
Uganda	48	-	645	737	-	-	-	693	737
United Arab Emirates	(781)	-	13,459	15,486	-	4,935	-	7,743	15,486
United Kingdom	-	-	339,916	370,177	-	339,916	-	-	370,177
United Rep. of Tanzania	341	-	683	737	-	1,024	-	-	737
United States of America	-	-	1,869,796	1,843,510	-	1,896,142	-	-	1,817,164
Uruguay	2,319	-	2,494	2,949	-	-	-	4,813	2,949
Vanuatu	-	-	673	737	-	831	-	-	579
Venezuela	4,261	-	33,752	36,133	-	-	-	38,013	36,133

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (concluded)									
Zaire	308		646	737	-	-		954	737
Zambia	905		659	737	-	927		637	737
Zimbabwe	1,160		1,023	737	-	3,485		-	(565)
Subtotal	2,334,706	(1,300,093)	6,573,736	7,040,708	2,524	7,206,784	-	583,932	6,855,817
Regional Trust Fund for the Implementation of the Action Plan For the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas									
Indonesia	-	-	33,000	-	-	33,000	-	-	-
Malaysia	-	-	18,700	-	-	18,700	-	-	-
Philippines	65,389	-	20,900	-	-	51,310	-	34,979	-
Singapore	-	-	2,200	-	-	2,200	-	-	-
Thailand	41,800	-	20,900	-	-	20,900	-	41,800	-
Subtotal	107,189	-	95,700	-	-	126,110	-	76,779	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Regional Trust Fund for the Implementation of the Action Plan For the Caribbean Environment Programme									
Anguilla	-	-	5,000	-	-	5,000	-	-	-
Antigua and Barbuda	49,350	-	16,450	-	-	-	-	65,800	-
Aruba	30,000	-	15,000	-	-	43,655	-	1,345	-
Bahamas	3,791	-	16,450	-	-	14,483	-	5,758	-
Barbados	9,322	(5,000)	16,450	-	-	20,772	-	-	-
Belize	-	-	15,000	-	-	13,000	-	2,000	-
British Virgin Islands	-	-	11,000	-	-	11,000	-	-	-
Cayman Islands	-	-	9,000	-	-	9,000	-	-	-
Colombia	-	-	30,940	-	-	30,406	-	534	-
Costa Rica	67,016	-	17,898	-	-	2,299	-	82,615	-
Cuba	35,167	-	30,940	-	-	28,100	-	38,007	-
Dominica	-	-	16,450	-	-	11,012	-	5,438	-
Dominican Republic	96,735	-	19,347	-	-	-	-	116,082	-
France	-	-	375,000	-	-	375,000	-	-	-
Grenada	76,250	-	16,450	-	-	9,322	-	83,378	-
Guatemala	89,490	-	17,898	-	-	-	-	107,388	-
Guyana	(2,194)	-	16,450	-	-	7,128	-	7,128	-
Haiti	65,800	-	16,450	-	-	-	-	82,250	-
Honduras	24,537	-	16,450	-	-	23,862	-	17,125	-
Jamaica	-	-	25,000	-	-	10,832	-	14,168	-
Mexico	24,962	-	80,000	-	-	105,501	-	(539)	-
Montserrat	25,000	-	5,000	-	-	-	-	30,000	-
Netherlands Antilles	61,450	-	16,450	-	-	40,772	-	37,128	-
Nicaragua	32,931	-	16,450	-	-	7,159	-	42,222	-
Panama	32,981	-	17,898	-	-	38,833	-	12,046	-
St. Kitts and Nevis	8,819	-	5,000	-	-	13,819	-	-	-
St. Lucia	-	-	15,000	-	-	15,000	-	-	-
St. Vincent and the Grenadines	30,000	-	15,000	-	-	-	-	45,000	-
Suriname	57,572	-	16,450	-	-	-	-	74,022	-
Sweden	-	-	1,256,638	-	-	1,163,632	-	93,006	-
Trinidad and Tobago	10,964	-	19,347	-	-	37,325	-	(7,014)	-

Schedule 3.1(continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Regional Trust Fund for the Implementation of the Action Plan For the Caribbean Environment Programme (concluded)									
Turks and Caicos Islands	13,500	-	9,000	-	-	-	-	22,500	-
United States of America	-	-	354,580	-	-	354,580	-	-	-
Venezuela	-	-	230,000	-	2,648	91,469	-	135,883	-
European Community	400,000	(400,000)	-	-	-	-	-	-	-
Subtotal	1,243,443	(405,000)	2,760,436	-	2,648	2,482,961	-	1,113,270	-
Trust Fund for the Protection and Development of the Marine Environment and the Coastal Areas of the West and Central Africa Region									
Angola	18,600	-	-	-	-	-	-	18,600	-
Benin	148,800	-	-	-	-	-	-	148,800	-
Cameroon	204,600	-	-	-	-	-	-	204,600	-
Cape Verde	204,600	-	-	-	-	-	-	204,600	-
Congo	172,625	-	-	-	-	-	-	172,625	-
Côte d'Ivoire	124,527	-	-	-	-	-	-	124,527	-
Equitorial Guinea	204,600	-	-	-	-	-	-	204,600	-
Gabon	14,235	-	-	-	-	-	-	14,235	-
Gambia	189,191	-	-	-	-	-	-	189,191	-
Ghana	276,082	-	-	-	-	-	-	276,082	-
Guinea	204,600	-	-	-	-	-	-	204,600	-
Guinea-Bissau	204,600	-	-	-	-	-	-	204,600	-
Liberia	171,600	-	-	-	-	-	-	171,600	-
Mauritania	204,600	-	-	-	-	-	-	204,600	-
Nigeria	1,082,564	-	-	-	-	-	-	1,082,564	-
Sao Tome & Principe	111,600	-	-	-	-	-	-	111,600	-
Senegal	76,173	-	-	-	-	-	-	76,173	-
Sierra Leone	204,600	-	-	-	-	-	-	204,600	-
Togo	75,395	-	-	-	-	-	-	75,395	-
Zaire	271,700	-	-	-	-	-	-	271,700	-
Subtotal	4,165,292	-	-	-	-	-	-	4,165,292	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Regional Trust Fund for the East African Region									
Comoros	54,400	-	27,200	-	-	-	-	81,600	-
France	-	-	140,500	-	-	140,500	-	-	-
Kenya	163,204	-	81,602	-	-	-	-	244,806	-
Madagascar	46,272	-	40,801	-	-	-	-	87,073	-
Mauritius	108,802	-	54,401	-	-	-	-	163,203	-
Mozambique	163,204	-	81,602	-	-	-	-	244,806	-
Seychelles	27,200	-	27,200	-	-	20,745	-	33,655	-
Somalia	27,200	-	27,200	-	-	-	-	54,400	-
United Republic of Tanzania	163,204	-	81,602	-	-	-	-	244,806	-
Subtotal	753,486	-	562,108	-	-	161,245	-	1,154,349	-
Trust Fund for the Regional Environmental Training Network in Latin America and the Caribbean									
Argentina	40,000	-	20,000	-	-	20,000	-	40,000	-
Barbados	-	-	-	-	-	-	-	-	-
Bolivia	5,000	-	5,000	-	-	-	-	10,000	-
Brazil	31,228	-	20,000	-	-	58,535	-	(7,307)	-
Chile	14,000	-	10,000	-	-	24,000	-	-	-
Colombia	34,800	-	20,000	-	-	26,642	-	28,158	-
Costa Rica	7,584	-	5,000	-	-	-	-	12,584	-
Cuba	20,000	-	10,000	-	-	-	-	30,000	-
Dominican Republic	-	-	2,500	-	-	2,500	-	-	-
Ecuador	5,000	-	10,000	-	-	10,481	-	4,519	-
El Salvador	10,000	-	5,000	-	-	-	-	15,000	-
Guatemala	10,000	-	5,000	-	-	-	-	15,000	-
Honduras	10,000	-	5,000	-	-	-	-	15,000	-
Mexico	-	14	20,000	-	-	55,295	-	(35,281)	-
Nicaragua	10,000	-	5,000	-	-	-	-	15,000	-
Panama	20,000	(10,000)	5,000	-	-	20,000	-	(5,000)	-
Paraguay	10,000	-	5,000	-	-	-	-	15,000	-
Peru	20,000	-	10,000	-	-	-	-	30,000	-
Trinidad and Tobago	5,000	-	5,000	-	-	10,000	-	-	-
Uruguay	-	-	5,000	-	-	10,000	-	(5,000)	-
Venezuela	9,435	-	12,000	-	-	9,435	-	12,000	-
Subtotal	262,047	(9,986)	184,500	-	-	246,888	-	189,673	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer									
Algeria	-	-	4,438	5,532	-	4,438	-	-	5,532
Argentina	15,806	-	31,294	19,709	-	47,100	-	-	19,709
Australia	-	-	78,718	52,213	40,100	38,618	-	-	52,213
Austria	-	-	38,164	25,934	7,945	30,219	-	-	25,934
Belarus	14,022	-	21,056	16,597	-	-	-	35,078	16,597
Belgium	17,947	-	56,852	36,653	-	45,399	-	29,400	36,653
Brazil	76,198	-	78,120	54,979	-	154,318	-	-	54,979
Bulgaria	3,444	-	7,125	4,495	-	10,569	-	-	4,495
Canada	49,712	-	158,757	107,538	-	208,469	-	-	107,538
China	-	5,580	37,615	26,625	-	43,195	-	-	26,625
Croatia	-	-	3,606	4,495	-	-	-	3,606	4,495
Czech Republic	-	-	27,135	19,018	-	27,135	-	-	19,018
Denmark	21,253	-	34,217	22,476	-	55,470	-	-	22,476
Finland	-	-	27,775	19,709	-	27,874	-	-	19,610
France	-	-	313,056	207,468	-	313,056	-	-	207,468
Germany	155,712	-	467,290	308,782	-	467,290	-	155,712	308,782
Greece	-	-	19,092	12,102	-	19,266	-	-	11,928
Hungary	-	-	9,919	6,224	-	9,919	-	-	6,224
India	-	-	12,187	12,448	-	12,187	-	-	12,448
Indonesia	-	-	5,352	5,532	-	5,352	-	-	5,532
Iran (Islamic Republic of)	16,525	-	37,545	26,625	-	16,525	-	37,545	26,625
Ireland	(2,110)	-	9,215	6,224	2,113	4,992	-	-	6,224
Israel	-	-	7,660	7,953	-	7,660	-	-	7,953
Italy	-	-	212,602	148,340	43,582	59,809	-	109,211	148,340
Japan	-	-	612,313	430,496	-	548,116	-	64,197	430,496
Kuwait	-	-	5,965	8,645	-	5,965	-	-	8,645
Libya Arab Jamahiriya	9,186	-	13,227	8,299	-	-	-	22,413	8,299
Liechtenstein	-	-	-	-	-	-	-	-	-
Malaysia	-	-	5,909	4,149	-	5,909	-	-	4,149
Maldives	-	-	3,000	-	-	3,000	-	-	-
Malta	-	-	-	-	-	-	-	-	-
Mexico	13,907	-	46,462	30,429	-	61,313	-	-	29,485
Netherlands	-	-	80,317	51,867	18,054	20,660	-	41,603	51,867

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (concluded)									
New Zealand	-	-	12,288	8,299	5,631	6,753	-	-	8,203
Nigeria	10,594	-	10,240	6,916	-	11,153	-	9,681	6,916
Norway	(8,981)	-	28,160	19,018	-	19,179	-	-	19,018
Poland	12,966	-	26,175	16,252	-	39,141	-	-	16,252
Portugal	-	-	9,770	6,916	-	9,770	-	-	6,916
Republic of Korea	-	-	27,855	23,859	-	-	-	27,855	23,859
Romania	-	-	2,571	5,878	-	2,571	-	-	5,878
Russian Federation	422,589	-	420,499	232,018	-	656,983	-	186,105	232,018
Saudi Arabia	-	-	15,757	33,195	-	-	-	15,757	33,195
Singapore	-	-	5,909	4,149	-	5,909	-	-	4,149
South Africa	-	-	21,930	14,177	-	-	-	21,930	14,177
Spain	-	-	100,669	68,464	-	45,753	-	54,916	68,464
Sweden	1,380	-	59,176	38,382	-	87,753	-	-	11,185
Switzerland	-	-	57,513	40,110	-	57,513	-	-	40,110
Thailand	-	-	5,397	3,804	-	5,397	-	-	3,804
Turkey	-	-	13,190	9,336	-	-	-	13,190	9,336
Ukraine	52,783	-	81,194	64,661	-	14,633	-	119,344	64,661
United Arab Emirates	10,088	-	10,282	7,261	-	-	-	20,370	7,261
United Kingdom	-	-	253,261	173,582	-	253,261	-	-	173,582
United States of America	472,509	-	1,245,259	842,273	-	827,000	-	890,768	842,273
Uzbekistan	-	-	4,505	8,990	-	-	-	4,505	8,990
Venezuela	-	-	26,964	16,943	7,110	3,950	-	15,904	16,943
Yugoslavia	9,053	-	15,231	5,532	-	-	-	24,284	5,532
European Community	-	-	124,526	84,227	19,678	-	-	104,848	84,227
Subtotal	1,374,583	5,580	5,044,304	3,425,798	144,213	4,300,542	-	2,008,222	3,397,288
Trust Fund for the Vienna Convention for the Protection of the Ozone Layer									
Algeria	-	-	1,218	-	-	1,218	-	-	-
Argentina	5,193	-	8,200	-	-	12,487	-	906	-
Australia	-	-	19,506	-	-	19,506	-	-	-
Austria	-	-	9,194	-	-	9,194	-	-	-
Belarus	1,824	-	4,099	-	-	-	-	5,923	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (continued)									
Belgium	6,468	-	14,536	-	-	10,625	-	10,379	-
Brazil	10,615	-	18,015	-	-	28,630	-	-	-
Bulgaria	726	-	1,864	-	-	2,590	-	-	-
Canada	-	-	38,391	-	-	38,391	-	-	-
China	-	-	9,815	-	-	7,807	-	2,008	-
Colombia	891	-	1,739	-	-	2,630	-	-	-
Croatia	-	-	1,038	-	-		-	1,038	-
Czech Republic	-	-	6,839	-	-	6,839	-	-	-
Denmark	-	-	8,573	-	-	8,573	-	-	-
Finland	-	-	6,336	-	-	6,336	-	-	-
France	34,554	-	77,650	-	-	112,204	-	-	-
Germany	-	-	116,290	-	-	116,290	-	-	-
Greece	-	-	4,969	-	-	4,969	-	-	-
Hungary		-	2,609	-	-	2,609	-	-	-
India	1,108	-	4,597	-	-	5,705	-	-	-
Indonesia	-	-	1,417	-	-	1,417	-	-	-
Iran (Islamic Republic of)	3,815	-	8,573	-	-	3,815	-	8,573	-
Ireland	-	-	2,237	-	640	1,597	-	-	-
Israel	-	-	2,031	-	-	2,031		-	-
Italy	22,059	-	49,573	-	-	71,632	-	-	-
Japan	-	-	141,386	-	-	141,386	-	-	-
Korea	-	-	6,831	-	-	6,831	-	-	-
Kuwait	-	-	1,996	-	-	-	-	1,996	-
Libyan Arab Jamahiriya	1,781	-	3,479	-	-	-	-	5,260	-
Liechtenstein	-	-		-	-	-	-	-	-
Malaysia	-	-	1,367	-	-	1,367	-	-	-
Mexico	-	-	11,679	-	200	21,138	-	(9,659)	-
Netherlands	-	-	20,499	-	-	5,862	-	14,637	-
New Zealand	-	-	2,982	-	1,660	1,322	-	-	-
Nigeria	1,772	-	2,485	-	-	1,786	-	2,471	-
Norway	-	-	6,833	-	-	6,833	-	-	-
Poland	1,436	-	6,958	-	-	8,055	-	339	-
Portugal	336	-	2,237	-	-	2,573	-	-	-
Romania	-	-	740	-	-	740	-	-	-
Russian Federation	55,231	-	124,117	-	-	90,726	-	88,622	-

Schedule 3.1(continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (concluded)									
Saudi Arabia	-	-	4,536	-	-	-	-	4,536	-
Singapore	-	-	1,367	-	-	1,367	-	-	-
South Africa	-	-	5,591	-	-	-	-	5,591	-
Spain	17,276	-	24,227	-	-	24,204	-	17,299	-
Sweden	-	-	15,033	-	-	15,033	-	-	-
Switzerland	-	-	13,418	-	-	13,418	-	-	-
Thailand	-	-	1,242	-	-	1,242	-	-	-
Turkey	-	-	3,020	-	-	-	-	3,020	-
Ukraine	6,911	-	15,530	-	-	11,352	-	11,089	-
United Arab Emirates	1,452	-	2,361	-	-	-	-	3,813	-
United Kingdom	-	-	60,382	-	-	60,382	-	-	-
United States of America	14,250	-	307,219	-	-	148,000	-	173,469	-
Uzbekistan	-	-	1,333	-	-	-	-	1,333	-
Venezuela	-	-	7,082	-	4,529	-	-	2,553	-
Yugoslavia	3,253	-	5,715	-	-	-	-	8,968	-
European Community	-	-	30,722	-	-	30,722	-	-	-
Subtotal	190,951	-	1,251,676	-	7,029	1,071,434	-	364,164	-
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals									
Argentina	-	-	20,391	13,367	-	9,893	-	10,498	13,367
Australia	13,246	-	48,471	31,776	-	61,717	-	-	31,776
Belgium	-	-	36,120	23,679	-	17,524	-	18,596	23,679
Benin	876	-	350	229	-	-	-	1,226	229
Burkina Faso	-	-	350	229	-	-	-	350	229
Cameroon	876	-	350	229	-	-	-	1,226	229
Chile	1,873	-	2,447	1,604	-	3,060	-	1,260	1,604
Denmark	-	-	21,323	13,978	-	21,323	-	-	13,978
Egypt	5,367	-	2,097	1,375	-	-	-	7,464	1,375
Finland	-	-	15,729	10,312	-	15,729	-	-	10,312
France	216,955	-	193,187	126,645	-	410,142	-	-	126,645
Germany	-	-	289,314	189,662	-	289,314	-	-	189,662
Ghana	-	-	350	229	-	170	409	-	-
Guinea	-	-	75	229	-	-	-	75	229

Schedule 3.1(continued)

Countries/ Organisations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals (concluded)									
Hungary	3,050	-	6,525	4,278	-	6,525	-	3,050	4,278
India	(270)	-	11,419	7,486	-	11,149	-	-	7,486
Ireland	-	-	5,592	3,666	-	5,592	-	-	3,666
Israel	16,873	-	6,525	4,278	-	-	-	23,398	4,278
Italy	161,723	-	123,276	80,815	-	161,849	-	123,150	80,815
Luxembourg	-	-	1,864	1,222	-	1,864	-	-	1,222
Mali	233	-	350	229	-	356	-	227	229
Monaco	-	-	105	229	-	93	-	12	229
Morocco	-	-	90	687	-	-	-	90	687
Netherlands	-	-	50,918	33,380	-	50,918	-	-	33,380
Niger	576	-	350	229	-	-	-	926	229
Nigeria	5,083	-	6,175	4,048	-	7,992	-	3,266	4,048
Norway	-	-	17,011	11,152	-	17,011	-	-	11,152
Pakistan	(959)	55	1,864	1,222	-	1,605	55	-	522
Panama	41	-	583	382	-	800	-	-	206
Portugal	2,370	-	5,592	3,666	-	2,370	-	5,592	3,666
Saudi Arabia	22,731	-	31,460	20,624	-	54,191	-	-	20,624
Senegal	634	-	350	229	-	-	-	984	229
Somalia	876	-	350	229	-	-	-	1,226	229
South Africa	1,003	-	13,865	9,090	-	14,868	-	-	9,090
Spain	-	-	60,240	39,491	-	29,226	-	31,014	39,491
Sri Lanka	-	-	350	229	-	350	-	-	229
Sweden	-	-	37,402	24,519	-	37,402	-	-	24,519
Tunisia	154	-	932	611	-	874	-	212	611
United Kingdom	-	-	150,191	98,459	-	150,191	-	-	98,459
Uruguay	1,308	-	1,165	764	-	1,503	-	970	764
Zaire	-	-	350	229	-	350	-	-	229
European Community	-	-	22,000	11,000	-	11,000	-	11,000	11,000
Subtotal	454,619	55	1,187,448	775,986	-	1,396,951	464	245,812	774,881

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal									
Argentina	-	-	15,971	-	-	-	-	15,971	-
Australia	-	-	42,287	-	-	42,287	-	-	-
Austria	-	-	19,063	-	-	19,063	-	-	-
Belgium	-	-	30,000	-	-	30,000	-	-	-
Brazil	-	-	44,536	-	-	44,536	-	-	-
Canada	-	-	87,160	-	-	87,160	-	-	-
China	-	-	21,593	-	-	36,583	-	(14,990)	-
Czech Republic	-	-	10,365	-	-	10,365	-	-	-
Finland	-	-	15,971	-	-	15,971	-	-	-
France	-	-	140,581	-	-	140,581	-	-	-
Germany	-	-	44,735	-	-	44,735	-	-	-
Hungary	-	-	5,061	-	-	5,061	-	-	-
India	-	-	10,068	-	-	-	-	10,068	-
Indonesia	-	-	5,019	-	-	5,019	-	-	-
Iran (Islamic Republic of)	-	-	19,625	-	-	19,625	-	-	-
Ireland	-	-	6,658	-	-	6,658	-	-	-
Italy	-	-	50,085	-	-	-	-	50,085	-
Japan	-	-	63,784	-	-	63,784	-	-	-
Kuwait	-	-	5,800	-	-	5,800	-	-	-
Latvia	-	-	3,655	-	-	-	-	3,655	-
Mexico	-	-	24,687	-	-	-	-	24,687	-
Nigeria	-	-	5,623	-	-	-	-	5,623	-
Norway	-	-	15,408	-	-	15,408	-	-	-
Poland	-	-	13,158	-	-	13,158	-	-	-
Romania	-	-	4,780	-	-	4,780	-	-	-
Saudi Arabia	-	-	26,879	-	-	-	-	26,879	-
Spain	-	-	31,014	-	-	31,014	-	-	-
Sweden	-	-	31,097	-	-	31,097	-	-	-
Switzerland	-	-	371,141	-	-	371,141	-	-	-
United Arab Emirates	-	-	5,905	-	-	-	-	5,905	-
United Kingdom	-	-	106,931	-	-	106,931	-	-	-
United States Of America	-	-	80,000	-	-	80,000	-	-	-
European Community	-	-	50,000	-	-	50,000	-	-	-
Subtotal	-	-	1,408,640	-	-	1,280,757	-	127,883	-

Schedule 3.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior yrs for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992/93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Trust Fund to Assist Developing Countries and Other Countries In Need of Technical Assistance in the Implemention of the Basel Convention									
Australia	-	-	8,937	-	-	8,937	-	-	-
Austria	-	-	12,000	-	-	12,000	-	-	-
China	-	-	10,000	-	-	10,000	-	-	-
Finland	-	-	16,000	-	-	16,000	-	-	-
Hungary	-	-	3,000	-	-	3,000	-	-	-
Japan	-	-	89,541	-	-	89,541	-	-	-
Malaysia	-	-	5,000	-	-	5,000	-	-	-
Norway	-	-	10,806	-	-	10,806	-	-	-
Switzerland	-	-	21,505	-	-	21,505	-	-	-
Sweden	-	-	12,702	-	-	12,702	-	-	-
Turkey	-	-	10,000	-	-	10,000	-	-	-
United Kingdom	-	-	7,373	-	-	7,373	-	-	-
Subtotal	-	-	206,864	-	-	206,864	-	-	-
Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention									
Switzerland	-	-	2,619,022	-	-	2,019,022	-	600,000	-
Subtotal	-	-	2,619,022	-	-	2,019,022	-	600,000	-
Grand Total	14,667,929	(1,709,444)	29,594,434	11,242,492	156,414	28,280,431	464	14,330,116	11,027,986

Statement IV

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL ON SUBSTANCES THAT DEPLETE THE OZONE LAYER
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

Income	1992-1993	1990-1991
Pledged contributions (sch. 4.1)	183,983,474	53,320,776
Interest	4,783,030	540,614
Miscellaneous	738,739	703,334
Total Income	189,505,243	54,564,724
Expenditure		
Staff and other personnel costs	2,046,673	1,156,881
Consultants	148,221	758,693
Travel	193,852	369,958
Contractual Services	134	456,853
Meetings and conferences	410,098	395,218
Rentals	986,013	306,196
Operating expenses	135,193	29,507
Acquisitions	23,557	380,418
Reporting costs	107,866	32,560
Sundry	107,094	25,089
Hospitality	12,387	2,956
Loss on Exchange	8,416	3,219
Programme support costs (statement VI.2)	205,424	54,908
UNEP managed activities (statement V.1)	3,192,787	*
UNDP managed activities	5,533,338	*
UNIDO managed activities	763,517	*
World Bank managed activities	8,960,632	*
Total Expenditure	22,835,202	3,972,456
Excess of income over expenditure	166,670,041	50,592,268

II. Statement of assets and liabilities as at 31 December 1993

Assets	1993	1991
Cash at banks (schedule 2.1)	34,316,522	19,161,887
Pledged contributions unpaid (sch. 4.1)	187,569,786	26,352,888
Accrued Interest	99,039	-
Accounts receivable	231,182	42,473
Advances to supporting organizations	109,982,630	5,863,338
Due from Fund of UNEP (note 7)	24,653	-
Total assets	332,223,812	51,420,586
Liabilities		
Accounts payable	20,156	155,454
Unliquidated obligations	107,567	147,860
Deferred contributions	115,378,122	-
Due to Fund of UNEP	-	525,004
Total liabilities	115,505,845	828,318
Fund balance		
Balance available 1 January	50,592,268	-
Adjustment to prior years' accounts	(544,342)	-
Add: Excess of income over expenditure	166,670,041	50,592,268
Balance available 31 December	216,717,967	50,592,268
Total liabilities and fund balance	332,223,812	51,420,586

* Expenditures reported by these agencies stand included in the compatible objects of expenditure.

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL
ON SUBSTANCES THAT DEPLETE THE OZONE LAYER

Schedule 4.1

Status of contributions as at 31 December 1993

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior years for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992-93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Australia	(399,850)	-	3,295,136	2,011,867	-	2,895,286	-	-	2,011,867
Austria	-	-	1,624,728	999,272	-	625,456	-	999,272	999,272
Bahrain	12,553	-	56,875	39,971	-	-	-	69,428	39,971
Belgium	734,348	-	2,401,200	1,412,304	-	1,723,244	-	1,412,304	1,412,304
Belarus	207,124	-	918,453	639,534	-	-	-	1,125,577	639,534
Brunei Darussalam	-	-	14,127	39,971	-	-	-	14,127	39,971
Bulgaria	-	-	299,989	173,207	-	126,782	-	173,207	173,207
Canada	-	-	5,922,012	4,143,646	-	5,356,838	-	565,174	4,143,646
Cyprus	-	-	26,647	26,647	-	-	-	26,647	26,647
Czech Republic	-	-	1,290,638	732,799	-	139,445	-	1,151,193	732,799
Denmark	-	-	1,449,230	866,035	-	1,449,230	-	-	866,035
Finland	-	-	1,190,503	759,446	-	1,190,503	-	-	759,446
France	3,922,799	-	13,276,737	7,994,173	-	5,921,448	-	11,278,088	7,994,173
Germany	-	-	19,790,783	11,897,994	-	19,790,783	-	-	11,897,994
Greece	248,941	-	804,411	466,327	-	796,025	-	257,327	466,327
Hungary	131,806	-	417,319	239,825	-	-	-	549,125	239,825
Iceland	-	-	65,327	39,971	-	130,654	-	(65,327)	39,971
Ireland	112,977	-	391,963	239,825	-	504,940	-	-	239,825
Israel	-	-	306,443	306,443	-	174,853	-	131,590	306,443
Italy	2,504,315	-	9,088,223	5,715,834	-	7,620,945	-	3,971,593	5,715,834
Japan	7,142,633	-	26,206,401	16,587,909	-	26,379,617	-	6,969,417	16,587,909
Kuwait	-	-	286,549	333,091	-	-	-	286,549	333,091
Liechtenstein	-	-	21,776	13,324	-	21,776	-	-	13,324
Luxembourg	-	-	130,655	79,942	-	130,655	-	-	79,942
Malta	12	-	21,776	13,324	-	21,788	-	-	13,324
Monaco	-	-	7,483	13,324	-	-	-	7,483	13,324
Netherlands	-	-	3,393,140	1,998,543	-	3,393,140	-	-	1,998,543
New Zealand	-	-	522,617	319,767	-	522,617	-	-	319,767

Schedule 4.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1992	Adjustments to prior years' pledges	Pledges and adjustments for 1992 and 1993	Pledges for future years	Collections in prior years for 1992/93 and future years	Collections in 1992/93 for 1993 and prior years	Collections in 1992-93 for future years	Unpaid pledges for 1993 and prior years	Unpaid pledges for future years
Norway	-	-	1,197,665	732,799	464,866	732,799	-	-	732,799
Panama	-	-	5,638	-	-	5,638	-	-	-
Poland	-	-	1,099,528	626,210	-	473,318	-	626,210	626,210
Portugal	112,977	-	418,610	266,472	-	-	-	531,587	266,472
Republic of Korea	-	-	919,330	919,330	-	27,856	-	891,474	919,330
Russian Federation	6,270,202	-	17,383,800	8,940,150	-	-	-	23,654,002	8,940,150
Saudi Arabia	-	-	756,928	1,279,068	-	-	-	756,928	1,279,068
Singapore	69,041	-	220,880	159,883	-	252,897	-	37,024	159,883
South Africa	282,442	-	926,613	546,268	-	1,209,055	-	-	546,268
Spain	-	-	4,286,237	2,638,077	-	1,648,160	-	2,638,077	2,638,077
Sweden	-	-	2,501,626	1,478,922	-	2,501,626	-	-	1,478,922
Switzerland	-	-	2,458,367	1,545,540	-	2,458,367	-	-	1,545,540
Ukraine	784,560	-	3,548,030	2,491,517	-	-	-	4,332,590	2,491,517
United Arab Emirates	119,253	-	440,386	279,796	-	-	-	559,639	279,796
United Kingdom	3,050,369	-	10,796,179	6,688,458	-	7,164,071	-	6,682,477	6,688,458
United States of America	1,511,252	(480,000)	43,586,126	28,334,903	-	42,274,886	-	2,342,492	28,334,903
Uzbekistan	-	-	216,390	346,414	-	-	-	216,390	346,414
Subtotal	26,817,754	(480,000)	183,983,474	115,378,122	464,866	137,664,698	-	72,191,664	115,378,122

UNEP TECHNICAL CO-OPERATION TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Andean Ecosystem Germany	Material Management Sweden	Clearing House Mechanism Norway	Consultancies to developing countries Finland	Financing of Professional Officers a	Environmental Health Hazards Germany	Environmental Awareness and Machinery Germany	Vienna Convention and Montreal Protocol Finland	Grid Centre in Arendal Norway	Implementation of Montreal Protocol Sweden	Establishment of Account for Infoterra USA	Environmental damage-Kuwait and Iraq Conflict	Global Environmental Facility	Implementation of Multilateral fund by UNEP	International Environmental Technology Centre Japan	Management Of Chemicals Switzerland	Instl'nal and Regulatory Capacity of Dev. Countries in Africa Netherlands	Total 1992-1993	Total 1990-1991
Income																			
Pledged contributions	-	-	-	273,818	627,498	-	187,608	-	666,667	215,789	20,000	-	7,802,361	6,681,437	3,500,000	274,667	1,885,171	22,135,016	13,898,539
Interest	27,534	26,461	-	60,219	30,760	1,206	10,194	122,371	-	23,933	9,252	35,306	165,306	193,168	158,287	-	-	863,997	727,197
Miscellaneous	-	-	-	-	-	862	-	-	91	-	-	-	-	-	-	-	-	953	(857)
Gain on exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	27,534	26,461	-	334,037	658,258	2,068	197,802	122,371	666,758	239,722	29,252	35,306	7,967,667	6,874,605	3,658,287	274,667	1,885,171	22,999,966	14,624,879
Expenditure																			
Staff and other personnel costs	172,833	18,867	-	36,000	488,863	44	-	61,416	230,000	239,654	-	-	1,489,875	326,490	141,361	128,419	-	3,332,822	1,541,865
Consultants	1,000	68,832	-	60,327	-	-	60,990	217,621	32,522	76,155	12,554	(2,216)	1,375,644	583,513	3,994	30,318	-	2,521,256	788,614
Travel	15,400	8,539	-	31,000	9,667	5,870	4,817	12,062	50,000	56,289	9,720	12,944	535,545	184,158	67,217	17,500	-	1,000,730	267,651
Contractual Services	-	6,479	-	218,736	-	-	-	167,440	72,224	(2,919)	1,600	(26,314)	2,081,992	497,516	108,483	-	-	3,125,237	2,912,979
Meetings and conferences	13,233	18,686	-	59,734	-	25,214	-	231,057	-	66,600	19,716	-	861,153	438,665	20,204	33,225	-	1,747,487	864,728
Acquisitions	2,679	2,850	-	45,494	-	-	-	-	51,000	6,298	32,365	-	247,427	86,031	2,516	-	-	476,660	389,829
Rentals	-	-	-	8,606	-	-	-	-	72,000	400	-	-	16,180	182,319	-	-	-	279,505	113,165
Operating expenses	24,909	215	-	84,068	-	-	-	19,115	37,000	1,444	11,176	-	42,238	134,299	851	3,220	-	349,537	130,782
Reporting costs	7,167	35,722	-	11,234	-	1,515	-	-	14,000	7,040	-	-	20,656	227,333	-	3,022	-	327,689	100,248
UNEP participation costs	58,521	-	-	104,103	-	-	-	-	4,767	-	-	-	-	-	-	-	-	167,391	131,747
Sundry	20,876	23,039	-	4,800	-	3,014	74	53,909	58,129	(3,941)	900	376	197,867	162,811	-	4,706	-	506,580	158,619
Hospitality	-	-	-	532	-	-	-	-	-	-	382	-	18,675	2,340	-	-	-	21,929	-
Loss on exchange	-	-	-	-	-	-	-	-	35,422	-	-	-	-	-	-	-	-	35,422	57,576
Programme support costs (statement VI.2)	41,160	23,820	-	86,403	59,823	4,635	8,566	97,971	78,213	52,783	11,493	(1,977)	-	367,312	44,801	28,653	-	903,654	935,365
Total expenditure	357,778	207,049	-	751,037	558,353	40,292	74,445	851,591	715,277	458,805	99,906	(17,185)	6,867,272	3,192,787	389,427	249,063	-	14,795,897	8,392,968
Excess of income over expenditure	(330,244)	(180,588)	-	(417,000)	99,905	(38,224)	123,357	(729,220)	(48,519)	(219,083)	(70,654)	52,491	1,100,395	3,681,818	3,268,860	25,604	1,885,171	8,204,069	6,231,911

11. Combined statement of assets and liabilities as at 31 December 1993

	Andean Ecosystem Germany	Material Management Sweden	Clearing House Mechanism Norway	Consultancies to developing countries Finland	Financing of Professional Officers *	Environmental Health Hazards Germany	Environmental Awareness and Machinery Germany	Vienna Convention and Montreal Protocol Finland	Grid Centre in Arendal Norway	Implementation of Montreal Protocol Sweden	Establishment of Account for Infoterra USA	Environmental damage-Kuwait and Iraq Conflict	Global Environmental Facility	Implementation of Multilateral Fund by UNEP	International Environmental Technology Centre Japan	Management Of Chemicals Switzerland	Instl'nal and Regulatory Capacity of Dev. Countries in Africa Netherlands	Total 1993	Total 1991
Assets																			
Cash at banks (schedule 2.1)	162,803	85,268	7,022	552,067	451,625	1,516	326,257	1,179,461	31,319	235,601	95,612	342,426	3,681,141	5,622,384	4,074,634	274,667	1,885,171	19,026,974	9,384,471
Pledged contribution unpaid	-	-	-	-	76,261	-	-	-	-	-	-	-	-	-	-	-	-	76,261	510,718
Accounts receivable	125	1,709	-	5,162	14,978	353	1,366	17,286	-	589	348	2,132	31,375	54,472	2,605	-	-	132,292	39,097
Accrued interest	546	239		1,898	1,651	-	424	4,039	-	769	267	1,204	15,818	19,118	13,988	-	-	58,953	20,698
Deferred charges (note 5)	-	-	-	-	3,630	-	-	-	-	-	-	-	-	-	-	-	-	3,630	23,791
Advances to supporting organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,871
Total assets	163,474	87,216	7,022	559,125	547,945	1,869	326,045	1,200,786	31,319	236,759	96,227	345,762	3,727,532	5,695,974	4,091,219	274,667	1,885,171	19,298,110	10,068,596
Liabilities																			
Accounts payable	14,587	2,211	-	25,318	16,610	127	2,812	19,826	-	3,322	790	-	33,566	108,932	910	28,653	-	257,464	353,408
Unliquidated obligations	-	58,476	-	104,327	24,876	-	23,452	108,177	-	36,716	18,332	-	1,112,712	543,469	9,851	33,750	-	2,054,136	1,265,242
Due to Fund of UNEP (note 6)	78,521	7,573	-	129,395	75,638	532	-	118,248	55,004	108,808	1,698	-	626,594	433,973	11,598	186,660	-	1,834,245	1,057,514
Advances by supporting organizations	30,507	-	-	-	-	-	-	-	6,249	-	-	-	-	-	-	-	-	36,756	28,439
Total liabilities	123,415	68,260	-	259,043	117,122	659	26,264	246,251	61,253	148,846	20,820	-	1,772,872	1,086,374	22,359	249,063	-	4,182,601	2,704,643
Fund balance																			
Balance available 1 January	455,941	659,283	7,022	717,062	530,918	39,434	90,786	1,683,753	18,585	306,996	146,061	319,915	856,265	927,782	800,000	-	-	7,357,823	1,101,369
Adjustment to prior years' income	(85,638)	(439,739)	-	-	-	-	85,638	-	-	-	-	(6,644)	-	-	-	-	-	(446,383)	30,653
Add: Excess of income over expenditure	(330,244)	(180,588)	-	(417,000)	99,905	(38,224)	123,357	(729,220)	(48,519)	(219,083)	(70,654)	52,491	1,100,395	3,681,818	3,268,860	25,604	1,885,171	8,204,069	6,231,931
Balance available 31 December	40,059	38,956	7,022	300,062	430,823	1,210	299,781	954,533	(29,934)	87,913	75,407	365,762	1,956,660	4,609,600	4,068,860	25,604	1,885,171	15,115,509	7,363,953
Total liabilities and fund balance	163,474	87,216	7,022	559,125	547,945	1,869	326,045	1,200,786	31,319	236,759	96,227	365,762	3,727,532	5,695,974	4,091,219	274,667	1,885,171	19,298,110	10,068,596

* This comprises the following Trust funds:
(a) Trust fund for Financing of Professional Officers (Finland)
(b) Trust Fund to provide Experts to UNEP Ozone Secretariat (U.S.A)
(c) Trust Fund to provide Experts to the UNEP GRID (Global Resources Information Data Base) (Denmark)
(d) Trust Fund for the Provision of a Forestry Officer U.S.A)
(e) Trust Fund for the financing of Professional Officers (Rep. Of Korea)

During the biennium the Trust Fund to Provide Experts to UNEP Policy Response Options related to Climate Change financed by the Government of the Netherlands was closed. At the close of the 1990-1991 biennium this trust fund had a balance available of US$6,130.

Statement V.2

OTHER TRUST FUNDS: UNEP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY THE GOVERNMENTS OF AUSTRIA, DENMARK, NORWAY, GERMANY, JAPAN, THE NETHERLANDS, SWEDEN, FRANCE, ITALY AND BELGIUM
(United States dollars)

I. Combined statement of income and expenditure for the biennium

1992-1993 ended 31 December 1993

	Austria	Denmark	Norway	Germany	Japan	Nether-lands	Sweden	France	Italy	Belgium	Total 1992-1993	Total 1990-1991
Income												
Pledged contributions	130,839	246,692	300,097	198,910	198,280	800,614	56,317	472,456	396,541	374,958	3,175,704	1,884,025
Interest	7,991	2,127	6,029	4,479	17,889	19,464	6,133	8,565	9,148	-	81,825	174,757
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	212
Gain on exchange	-	-	-	-	-	-	16	-	-	-	16	-
Total income	138,830	248,819	306,126	203,389	216,169	820,078	62,466	481,021	405,689	374,958	3,257,545	2,058,994
Expenditure												
Staff and other personnel costs	92,242	139,389	161,331	53,955	215,038	618,705	170,207	58,560	131,765	63,107	1,704,299	1,680,987
Travel	-	2,469	-	1,400	-	5,430	4,011	958	11,339	-	25,607	43,884
Programme support costs (statement VI.2)	11,069	17,023	19,360	6,643	25,804	74,896	20,906	7,142	17,172	7,573	207,588	206,983
Total expenditure	103,311	158,881	180,691	61,998	240,842	699,031	195,124	66,660	160,276	70,680	1,937,494	1,931,854
Excess of income over expenditure	35,519	89,938	125,435	141,391	(24,673)	121,047	(132,658)	414,361	245,413	304,278	1,320,051	127,140

II. Combined statement of assets and liabilities as at 31 December 1993

											Total 1993	Total 1991
Assets												
Cash at banks (sch. 2.1)	54,854	107,315	199,034	150,079	190,620	315,628	12,195	481,559	317,597	374,958	2,203,839	1,136,386
Accrued interest	175	293	582	364	577	1,036	8	1,537	1,048	-	5,620	2,861
Accounts receivable	205	1,538	162	602	15,494	6,703	658	1,360	2,241	-	28,963	22,100
Due from Fund of UNEP (note 7)	9,385	-	-	-	-	-	-	-	-	-	9,385	774
	64,619	109,146	199,778	151,045	206,691	323,367	12,861	484,456	320,886	374,958	2,247,807	1,162,121

Statement V.2 (concluded)

	Austria	Denmark	Norway	Germany	Japan	Nether-lands	Sweden	France	Italy	Belgium	Total 1993	Total 1991
Liabilities												
Accounts payable	15,209	4,552	6,088	871	-	8,998	511	4,885	1,551	7,573	50,238	32,277
Due to Fund of UNEP (note 6)	-	8,278	23,146	5,793	18,900	37,359	1,081	57,042	-	48,399	199,998	96,332
Deferred contributions	-	-	-	-	-	-	-	-	-	-	-	263,742
Unliquidated obligations	1,500	10,475	10,224	2,990	5,634	16,083	-	3,423	6,524	14,708	71,561	36,917
Total liabilities	16,709	23,305	39,458	9,654	24,534	62,440	1,592	65,350	8,075	70,680	321,797	429,268
Fund balance												
Balance available 1 January	12,391	(4,097)	34,885	126,894	206,830	139,880	143,927	4,745	67,398	-	732,853	606,312
Add: Excess of income over expenditure	35,519	89,938	125,435	141,391	(24,673)	121,047	(132,658)	414,361	245,413	304,278	1,320,051	127,140
Adjustment to prior years' accounts	-	-	-	(126,894)	-	-	-	-	-	-	(126,894)	(599)
Balance available 31 December	47,910	85,841	160,320	141,391	182,157	260,927	11,269	419,106	312,811	304,278	1,926,010	732,853
Total liabilities and fund balance	64,619	109,146	199,778	151,045	206,691	323,367	12,861	484,456	320,886	374,958	2,247,807	1,162,121

OTHER TRUST FUNDS: INTERNATIONAL PRIZES IN THE FIELD OF THE ENVIRONMENT

(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

	1992/1993	1990/1991
Income		
Income from pledged contributions	650,000	495,000
Interest income	112,150	198,992
Total income	762,150	693,992
Expenditure		
Consultants	-	19,101
Administrative support personnel	404	1,452
Travel	11,462	17,897
Contractual services	179,944	104,734
Meetings and conferences	62,538	62,458
Operating expenses	2,810	2,970
Sundry	5,500	7,013
Hospitality	15,493	13,539
Programme support costs (statement VI.2)	36,160	29,791
Prize award	400,000	400,000
Total expenditure	714,311	658,955
Excess of income over expenditure	47,839	35,037

II. Statement of assets and liabilities as at 31 December 1993

	1993	1991
Assets		
Cash at bank (schedule 2.1)	1,500,000	1,277,009
Accrued interest	-	14,122
Accounts receivable	26,000	28,612
Total assets	1,526,000	1,319,743
Liabilities		
Accounts payable	148,683	1,601
Unliquidated obligations	4,772	7,988
Due to Fund of UNEP (note 6)	19,812	5,260
Total liabilities	173,267	14,849
Fund balance		
Balance available 1 January	1,304,894	1,269,857
Add: Excess of income over expenditure	47,839	35,037
Balance available 31 December	1,352,733	1,304,894
Total liabilities and fund balance	1,526,000	1,319,743

Statement VI.I

SPECIAL ACCOUNT FOR THE PLAN OF ACTION TO COMBAT DESERTIFICATION
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

	1992/1993	1990/1991
Income		
Income from pledged contributions	3,000	-
Interest income	-	43,434
Total income	3,000	43,434
Expenditure		
Staff and other personnel costs	-	100,372
Consultants	-	59,213
Administrative support personnel	-	1,639
Contractual Services	-	43,084
Meetings and conferences	-	91,211
Sundry	-	3,093
Hospitality	-	67
Programme support costs	-	38,828
Total expenditure	-	337,507
Excess of income over expenditure	3,000	(294,073)

II. Statement of assets and liabilities as at 31 December 1993

Assets	1993	1991
Cash at banks (schedule 2.1)	3,146	176,140
Pledged contributions unpaid	-	10,000
Accrued interest receivable	-	609
Accounts receivable		865
Total assets	3,146	187,614
Liabilities		
Accounts payable	146	18,482
Unliquidated obligations	-	27,612
Due to Fund of UNEP	-	131,520
Total liabilities	146	177,614
Fund Balance		
Balance available 1 January	10,000	299,073
Add: Adjustments to prior years' income	(10,000)	5,000
Excess of income over expenditure	3,000	(294,073)
Balance available 31 December	3,000	10,000
Total liabilities and fund balance	3,146	187,614

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

	1992/1993	1990/1991
Income		
Interest income	289,723	394,206
Programme support costs: UNEP general trust funds (statement III)	2,828,565	2,365,933
Programme support costs: UNEP technical co-operation trust funds (statement V.I)	903,654	935,145
Programme support costs: UNEP Junior Professional Officers Programme (statement V.2)	207,588	206,983
Programme support costs: International Prizes in the Field of the Environment (statement V.3)	36,160	29,791
Programme support costs: Special Account for the Plan to combat Desertification	-	38,828
Programme support costs: Counterpart contributions	-	61,113
Programme support costs: Multilateral Fund (statement IV)	205,424	-
Gain/Loss on exchange	(1,537)	-
Total income	4,469,577	4,031,999
Expenditure		
Established posts	1,940,937	1,131,160
General temporary assistance	291,673	180,664
Overtime and night differential	40,209	20,777
Staff and other personnel costs	769,445	583,617
Travel	86,437	72,635
Contractual services	177,538	75,000
Operating expenses	419,276	96,463
Supplies and materials	2,574	-
Acquisitions	483,415	149,752
Fellowships, grants and contributions	138,243	183,986
Total expenditure	4,349,747	2,494,054
Excess of income over expenditure	119,830	1,537,945

II. Statement of assets and liabilities as at 31 December 1993

	1992	1991
Assets		
Cash at banks (schedule 2.1)	3,916,248	3,330,803
Accrued interest receivable	13,590	11,257
Accounts receivable	624,561	1,000,022
Total assets	4,554,399	4,342,082
Liabilities		
Accounts payable	271,198	277,952
Unliquidated obligations	182,770	235,649
Due to Fund of UNEP (note 6)	171,661	105,979
Total liabilities	625,629	619,580
Fund balance		
Balance available 1 January	3,722,502	2,174,318
Add: Excess of income over expenditure	119,830	1,537,945
Savings effected in liquidating prior years' obligations	86,438	10,239
Balance available 31 December	3,928,770	3,722,502
Total liabilities and fund balance	4,554,399	4,342,082

STATEMENT VII.I

COUNTERPART CONTRIBUTIONS
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

Income	1992-1993	1990-1991
Pledged contributions	14,105,247	11,257,951
Interest	-	556,450
Miscellaneous	2,135	85
Gain on exchange	-	1,019
	14,107,382	11,815,505
Expenditure		
Staff and other personnel costs	3,718,070	2,399,363
Consultants	752,998	794,266
Volunteers	56	10,896
Travel	486,394	324,083
Contractual services	4,804,645	1,733,772
Fellowships	18,784	(31,992)
Training	164,113	539,012
Meetings and conferences	2,566,504	1,392,992
Acquisitions	133,108	342,427
Rentals	102,092	188,431
Operating expenses	166,327	196,790
Reporting costs	180,601	180,218
Sundry	543,517	159,113
Hospitality	3,230	5,797
UNEP participation costs	226,810	1,155,443
Programme support costs	-	61,113
Loss on Exchange	8,724	-
Total expenditure	13,875,973	9,451,724
Excess of income over expenditure	231,409	2,363,781

II. Statement of assets and liabilities as at 31 December 1993

Assets	1993	1991
Cash at banks (schedule 2.1)	6,819,202	13,567,166
Pledged contributions receivable	1,337,595	3,502,218
Accrued Interest	25,285	18,232
Accounts receivable	5,028	1,891
Advances to supporting organizations	56,804	-
Total assets	8,243,914	17,089,507
Liabilities		
Advances by supporting organizations	-	127,197
Accounts payable	144,724	6,184,711
Unliquidated obligations	783,603	1,179,925
Deferred contributions	-	83,000
Due to Fund of UNEP (note 6)	1,642,094	3,982,582
Total liabilities	2,570,421	11,557,415
Fund balance		
Balance available 1 January	5,532,092	2,954,794
Adjustment to prior years' accounts	(90,008)	213,517
Add: Excess of income over expenditure	231,409	2,363,781
Balance available 31 December	5,673,493	5,532,092
Total liabilities and fund balance	8,243,914	17,089,507

Statement VII.2

NON-CONVERTIBLE CURRENCY
COUNTERPART CONTRIBUTIONS TO THE MEDITERRANEAN TRUST FUND
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

	1992-1993	1990-1991
Income		
Pledged contributions	800,000	800,000
Gain on exchange	12,273	8,571
Total income	812,273	808,571
Expenditure		
Staff and other personnel costs	478,637	437,775
Consultants	1,700	346
Travel	-	(15)
Contractual services	-	(24)
Meetings and conferences	-	(766)
Acquisitions	35	(9,508)
Rentals	180,980	159,621
Operating expenses	46,844	99,736
Reporting costs	-	1,726
Sundry	68,125	165,992
Hospitality	-	3,402
Total expenditure	776,321	858,285
Excess of income over expenditure	35,952	(49,714)

II. Statement of assets and liabilities as at 31 December 1993

Assets	1993	1991
Cash at banks (schedule 2.2)	1,735	1,540
Accounts receivable	81,989	56,248
Other advances	10,315	15,327
Due from Fund of UNEP (note 7)	59,651	46,486
Total assets	153,690	119,601
Liabilities		
Unliquidated obligations	9,582	13,940
Accounts payable	2,994	499
Total liabilities	12,576	14,439
Fund balance		
Balance available 1 January	105,162	154,876
Add: Excess of income over expenditure	35,952	(49,714)
Balance available 31 December	141,114	105,162
Total liabilities and fund balance	153,690	119,601

Statement VII.3

NON-CONVERTIBLE CURRENCY
COUNTERPART CONTRIBUTIONS TO THE CARIBBEAN TRUST FUND
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993.

	1992-1993	1990-1991
Income		
Pledged contributions	137,500	94,071
Gain on exchange	4,761	-
Total income	142,261	94,071
Expenditure		
Staff and other personnel costs	127,322	110,381
Loss on exchange	-	5,727
Total expenditure	127,322	116,108
Excess of income over expenditure	14,939	(22,037)

II. Statement of assets and liabilities as at 31 December 1993

Assets	1993	1991
Cash at banks (schedule 2.2)	(784)	1,193
Pledged contributions unpaid	127,439	-
Accounts receivable	3,620	1,450
Total assets	130,275	2,643
Liabilities		
Accounts payable	1,381	1,214
Due to Fund of UNEP(note 6)	99,564	2,282
Total liabilities	100,945	3,496
Fund balance		
Balance available 1 January	(853)	21,184
Add: Excess of income over expenditure	14,939	(22,037)
Adjustment to prior years' accounts	15,244	-
Balance available 31 December	29,330	(853)
Total liabilities and fund balance	130,275	2,643

Statement VIII

REVOLVING FUND (INFORMATION)
(United States dollars)

I. Statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

	1992-1993	1990-1991
Income		
Sale of publications and royalties	171,938	181,256
Sale of product lines	80,725	18,200
Other	2,513	-
Total income	255,176	199,456
Expenditure		
Publications	64,572	158,840
Product lines	187,619	39,555
Total expenditure	252,191	198,395
Excess of income over expenditure	2,985	1,061

II. Statement of assets and liabilities as at 31 December 1993

	1993	1991
Assets		
Accounts receivable - publications	33,525	33,525
Accounts receivable - product lines	1,414	1,733
Due from Fund of UNEP (note 7)	228,640	159,948
Total assets	263,579	195,206
Liabilities		
Accounts payable - product lines	65,388	-
Total liabilities	65,388	-
Fund balance		
Balance available 1 January	195,206	194,305
Add: Excess of income over expenditure	2,985	1,061
Prior years' adjustment	-	(160)
Balance available 31 December	198,191	195,206
Total liabilities and fund balance	263,579	195,206

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations and the United Nations Environment Programme:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, specific decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles.

The United Nations and the United Nations Environment Fund follow the common accounting standards of the United Nations system (A/48/530) and where departures from the standards occur as a result of decisions of the legislative authorities of individual organizations, attention is drawn to each instance in the statement of significant accounting policies included in the financial statements;

(b) Regular budget of the United Nations. The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII) of 15 December 1972. Details of the expenditures may be found in the Financial Report and Audited Financial Statements of the United Nations. They are not considered further in the present report;

(c) Financial reserve. As mentioned in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of the financial reserve is determined from time to time by the Governing Council and in accordance with paragraph 14 of decision 14/36 of 16 June 1987, the Executive Director last adjusted the financial reserve in 1988 to a level equivalent to 7.5 per cent of the total programme of the Environment Fund approved by the Council for 1988-1989. The reserve has remained unchanged since 1988;

(d) Revolving Fund. The Governing Council, by its decision 11/(II) of 22 March 1974, established a Revolving Fund (Information) to finance the production of information materials in support of national programmes of public information and education in the environmental field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from the Revolving Fund (Information) shall be credited to the Revolving Fund (Information);

(e) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(f) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(g) The financial period of the organization is a biennium and consists of two consecutive calendar years;

(h) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting;

(i) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP also recognizes as expenditures the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts;

(j) Translation of currencies. The accounts of the organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments and unpaid pledges in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as a credit or debit to such contributions;

(k) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income;

(l) Investments. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash;

(m) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered;

(n) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase;

(o) Contingencies. No provision is made in the Environment Fund for repatriation grant entitlements. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for personnel financed under trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of net base pay;

(p) Miscellaneous income:

(i) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income;

(ii) Monies accepted in respect of which no purpose is specified are treated as miscellaneous income;

(iii) Uncashed cheques one year from their date of issuance are credited to miscellaneous income;

(iv) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds;

(q) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and also its supporting administrative instructions, documents ST/AI/285 and ST/AI/286, although as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to such funds as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

Note 2. Non-convertible currencies

As at 31 December 1993, the non-convertible currencies cash balance held in banks for account of UNEP amounted to $392,416 (statement II and schedule 2.2). This followed the devaluation of roubles which resulted in an exchange loss of $5,603,461.38 and is reflected in statement I.

Note 3. Financial reporting by cooperating agencies and supporting organizations

All supporting organizations (non-governmental organizations and government institutions) and all cooperating agencies engaged in implementing UNEP-funded projects reported their expenditures as at 31 December 1993. UNDP was not in a position to report its expenditures for the fourth quarter of 1993 in respect of projects financed from the Multilateral Fund in time for inclusion in the financial statements.

Note 4. Accounts payable

The accounts payable balance comprises the following:

	United States dollars
Staff members	526 958
Vendors	9 575
UNDP field offices	17 806
Others	430 492
Total (statement II)	984 831

Note 5. Deferred charges

(a) The table below provides an analysis of the amount shown on statement II as deferred charges as at 31 December 1993:

	United States dollars
Education grant advances	264 555
Prepaid expenses	210 425
Advances to finance self-liquidating activities	8 954
Charges in transit from offices away from headquarters (inter-office vouchers)	854 429
Total (statement II)	1 338 363

(b) The deferred charges shown in statements III and V.I represent education grant advances as follows:

	United States dollars
Statement III	34 041
Statement V.I	3 630
	37 671

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of the financial statement is shown for balance sheet purposes only.

Note 6. Inter-fund balances

The following is the breakdown of inter-fund balances as at 31 December 1993 appearing in statement II.

Due from other UNEP funds and inter-funds accounts

	United States dollars
UNEP general trust funds (statement III)	
Implementation of Basel Convention	42 805
Basel Convention	39 457
Mediterranean	212 133
Caribbean	99 123
CITES	259 356
East Asian Seas	38 890
West and Central African Region	25 934

	United States dollars
Vienna Convention	234 035
Conservation of migratory species	45 581
Montreal Protocol on Ozone Layer	194 100
Environmental training network	39 398
Biodiversity Convention	538 037
Subtotal	1 768 849
UNEP technical cooperation trust funds (statement V.I)	
Environmental health hazards	532
Consultancies to developing countries	129 398
Financing of professional officers	75 638
Implementation of Multilateral Fund by UNEP	433 973
Material management	7 573
Andean ecosystems	78 521
Management of chemicals (Switzerland)	186 660
Global Environment Facility	626 594
Grid Centre at Ardendal (Norway)	55 004
Implementation of Montreal Protocol	108 808
Establishment of account for Infoterra	1 698
Vienna Convention and Montreal Protocol	118 248
International environmental technology centre	11 598
Subtotal	1 834 245
UNEP Junior Professional Officers Programme (statement V.2)	
Denmark	8 278
Belgium	48 399
France	57 042
Germany	5 793
Japan	18 900
Norway	23 146
Netherlands	37 359
Sweden	1 081
Subtotal	199 998

	United States dollars
Special account for programme support costs (statement VI.2)	171 661
Counterpart contributions (statement VII.1)	1 642 094
Counterpart contributions to the Caribbean Trust Fund - NCC (statement VII.3)	99 564
International Prizes in the Field of Environment (statement V.3)	19 812
Total (statement II)	5 736 223

Note 7. Due to other UNEP funds and inter-fund accounts

	United States dollars
General trust funds (statement III)	
East African Regional Seas	102 055
UNEP Junior Professional Officers Programme (statement V.2)	
Austria	9 385
Multilateral Fund under Montreal Protocol (statement IV)	24 653
Counterpart contributions to the Mediterranean Trust Fund (statement VII.2)	59 651
Revolving Fund (Information) (statement VIII)	228 640
United Nations General Fund	773 680
Total (statement II)	1 198 064

The inter-fund balances between the United Nations General Fund, the Fund of UNEP, UNEP trust funds and other accounts are settled on a periodic basis.

Note 8. Summary of expenditures by object code for the Fund programme and Fund programme reserve activities for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

Object of expenditure	Disbursements	Unliquidated obligations	Total
Project personnel	22 166 853.86	449 987.32	22 616 841.18
Consultants	7 312 701.28	1 804 363.63	9 117 064.91
Administrative support personnel	9 947 190.02	224 286.00	10 171 476.02
Volunteers	55 530.21	-	55 530.21
Travel	3 056 283.42	713 826.33	3 770 109.75
Sub-contracts	15 993 015.51	5 806 017.75	21 799 033.26
Fellowships	828 270.24	303 766.09	1 132 036.33
Meetings and conferences	7 024 982.16	2 594 587.87	9 619 570.03
Expendable equipment	895 244.28	426 937.19	1 322 181.47
Non-expendable equipment	1 770 287.01	2 105 291.71	3 875 578.72
Rentals	1 244 702.27	10 098.00	1 254 800.27
Operation and maintenance of equipment	583 214.19	91 198.40	674 412.59
Reporting costs	2 640 104.28	658 194.11	3 298 298.39
Sundry	2 817 435.96	568 690.34	3 386 126.30
Hospitality	86 112.90	529.00	86 641.90
UNEP participation costs (external projects)	2 009 779.47	411 264.39	2 421 043.86
Total	78 431 707.06	16 169 038.13	94 600 745.19

Note 9. Non-expendable property

The value of non-expendable property, at cost, at UNEP headquarters and at its overseas offices is US$ 6,366,130.43 according to the cumulative inventory records of UNEP as at 31 December 1993. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the organization but is charged against the current appropriations.

Note 10. Write-off of losses of cash and receivables

In accordance with financial rule 110.15, and after a full investigation, the writing-off of 26 uncollectible receivables amounting in total to $11,640.91 was approved by the Deputy Executive Director, under the authority of the Executive Director of the United Nations Environment Programme for the biennium 1992-1993. In each case it was determined in the light of the facts known at the time that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations Environment Programme; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless.